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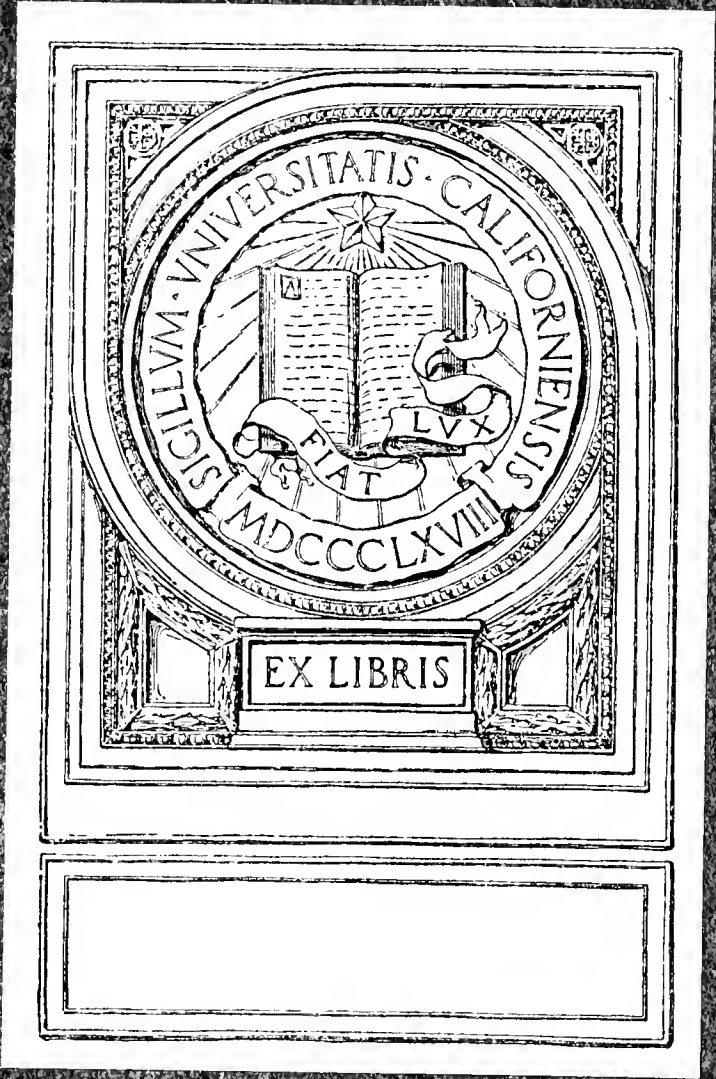


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Uniform System of Accounts  
American Gas Institute

YD 05758













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**American Gas Institute**

11

# **Report of Committee**

**ON A**

# **Uniform System of Accounts**

**FOR**

# **Gas Companies**

*Published by the  
American Gas Institute  
1215 Connecticut Avenue, N.W., Washington, D.C.*

**September, 1914**

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AMERICAN GAS INSTITUTE



*To the Board of Directors,  
American Gas Institute:*

GENTLEMEN:—At a meeting of the American Gas Institute, held in Atlantic City, New Jersey, October 16, 1912, the Public Relations Committee, in submitting its report, recommended, among other things, the following:

“After canvassing a large number of members, it seems very desirable that the American Gas Institute appoint a committee to revise and compare the old Uniform System of Accounting adopted by the American Gas Light Association, with all Uniform Systems of Accounting in use by the several State Utility Commissions; that it be brought up to date so that it will be harmonious with systems by the various Utility Commissions and give them the advantage of the experience of those best qualified to put into effect a system or systems of accounting that would beget the confidence of all concerned.”

In pursuance thereof, a Committee was appointed to follow out the recommendations contained in the report of the Public Relations Committee referred to above.

Your Committee, at the annual meeting of the Institute, held in Richmond, Virginia, October, 1913, reported progress, whereupon the Board of Directors made the following recommendation, which was unanimously adopted:

“The Board of Directors, at its meeting held October 14, 1913, upon motion duly carried, recommended that the Institute empower the incoming Board of Directors to adopt, in their discretion, a uniform system of accounting for gas companies.”

An exhaustive study has been made of the systems of accounts prescribed by the various Commissions throughout the

country, and comparisons show that the American Gas Light Association system of accounts, adopted in 1902, has been very closely followed by the Commissions. The Commissions have enlarged and broadened the details of the accounting, but have not varied generally from the fundamental principles of the American Gas Light Association system. The revised system of accounts as now recommended by your Committee, and submitted herewith, is harmonious with the systems adopted by the various utility commissions.

Owing to the difference in sizes of companies, two separate schedules of accounts are shown on Page 7, which recognize these conditions; Class "A" comprising the senior system and Class "B" comprising the junior system. A study of these schedules will show the relationship of each, and companies may determine which class or group of accounts they may elect to carry. The items making up the various sub-accounts for the junior system will be found in the senior system, the intention being to have both the junior and senior systems conform, and any company adopting the junior system is referred to the senior system for details of accounts.

Your Committee has also prepared and submits herewith on Page 97, to be used in connection with the proposed system, a form of financial report, which will give a very comprehensive survey of a company's operations. The form of report is offered as a suggestion, and it may be modified to suit a company's individual needs.

Your Committee recommends to the Board of Directors that the system of accounts outlined herein, be adopted in accordance with the authority vested in the Board by the resolution passed at the Annual Meeting of the American Gas Institute, held in Richmond, Virginia, October 14, 1913.

Respectfully submitted,

LEWIS LILLIE, *Chairman.*  
S. J. GLASS,  
H. M. BRUNDAGE,  
M. W. STROUD,  
G. W. CURRAN,  
*Committee.*

SCHEDULES OF ACCOUNTS



**MEMORANDUM.**

### SCHEDULES OF ACCOUNTS.

Owing to the difference in sizes of companies, two separate schedules are shown which recognize these conditions, Class "A" comprising the complete system and Class "B" comprising the condensed system. A study of these schedules will show the relationship of each, and companies may determine which class or group of accounts they may elect to carry.

#### ASSET (OR DEBIT) ACCOUNTS.

CLASS "A."		CLASS "B."	
PAGE.	ACCOUNT.	ACCOUNT.	PAGE.
17	FIXED ASSETS.....	FIXED ASSETS.....	17
18	PLANT AND PROPERTY.....	PLANT AND PROPERTY..	18
18	REAL ESTATE.....	REAL ESTATE:.....	18
19	ADDITIONS & IMPROVEMENTS	} ADDITIONS & IMPROVE- MENTS:	19
19	Additions & Improvements.....		
	Optional Accounts:	} Additions & Improve- ments.....	19
19	General Structures.....		
19	Works & Station Structures.....		
19	Holders.....		
19	Furnaces, Boilers & Accessories...		
19	Steam Engines.....		
19	Gas Engines.....		
19	Benches & Retorts.....		
19	Water Gas Sets & Accessories....		
19	Purification Apparatus.....		
19	Gas Tools & Implements.....		
19	Gas Laboratory Equipment.....		
19	General Office Equipment.....		
19	General Shop Equipment.....		
19	General Store Equipment.....		
20	Trunk Lines & Mains.....	} Trunk Lines & Mains..	20
	Optional Accounts:		
20	Transmission Mains.....		
20	Booster Mains.....		
20	Services.....	Services.....	20
20	Meters.....	Meters.....	20

ASSET (OR DEBIT) ACCOUNTS.—*Continued.*

CLASS "A."		CLASS "B."	
PAGE.	ACCOUNT.	ACCOUNT.	PAGE.
21	Street Lighting System.....	} Street Lighting System..	21
	Optional Accounts:		
21	Street Lighting System Municipal.		
21	Street Lighting System Private...		
21	Stable & Motor Equipment.....	} Stable & Motor Equip-	21
	Optional Accounts:		
21	Stable Equipment.....		
21	Motor Equipment.....		
21	Engineering & Superintendence.....	{ Engineering & Superin-	21
		tendence.....	
22	TREASURY SECURITIES:	} TREASURY SECURITIES..	22
22	Treasury Stock.....		
22	Treasury Bonds.....		
22	INVESTMENTS.....	INVESTMENTS .....	22
22	SINKING FUND INVESTMENTS.....	{ SINKING FUND INVEST-	22
		MENTS .....	
23	CURRENT ASSETS:	CURRENT ASSETS:	23
24	Cash.....	Cash.....	24
24	Notes Receivable.....	Notes Receivable.....	24
24	Accounts Receivable Gas.....	{ Accounts Receivable	24
		Gas.....	
24	Accounts Receivable Merchandise..	{ Accounts Receivable	24
		Merchandise.....	
25	Interest & Dividends Receivable...	{ Accounts Receivable	25
25	Accounts Receivable Miscellaneous.		
25	Materials & Supplies:	Materials & Supplies:	25
26	Storeroom Stock.....	Storeroom Stock....	26
26	Boiler Fuel Stock.....		
27	Generator Fuel Stock.....	} Manufacturing Sup-	{ 26
27	Oil Water Gas Stock.....		
27	Gas Coal Stock.....		
28	Fuel Under Retorts Stock.....		
28	Coal Gas Enricher Stock.....		
28	Purification Supplies Stock.....		
29	Coke.....	} Residuals.....	29
29	Tar.....		
29	Ammonia.....		



ASSET (OR DEBIT) ACCOUNTS.—*Concluded.*

CLASS "A."		CLASS "B."	
PAGE.	ACCOUNT.	ACCOUNT.	PAGE.
31	PREPAYMENTS:	PREPAYMENTS:	31
32	Taxes Prepaid.....	Taxes Prepaid.....	32
32	Insurance Prepaid.....	Insurance Prepaid....	32
32	Interest Prepaid.....	Interest Prepaid.....	32
32	Miscellaneous Prepaid Accounts....	{ Miscellaneous Prepaid Accounts.....	32
33	APPORTIONMENTS:	APPORTIONMENTS:	33
34	Stable Expense.....	{ Stable & Motor Ex- pense.....	34
34	Motor Cycle Expense.....		
34	Automobile Expense.....		
34	Storeroom Expense.....	Storeroom Expense.....	34
35	SUSPENSE:	{ SUSPENSE.....	{ 35 & 36
36	Bond Discount & Expense Un- amortized.....		
36	Other Suspense.....		

## LIABILITY (OR CREDIT) ACCOUNTS.

CLASS "A."		CLASS "B."	
PAGE.	ACCOUNT.	ACCOUNT.	PAGE.
37	CAPITAL LIABILITIES:	CAPITAL LIABILITIES:	37
38	Capital Stock.....	Capital Stock.....	38
38	Funded Debt.....	Funded Debt.....	38
39	CURRENT LIABILITIES:	CURRENT LIABILITIES:	39
40	Notes Payable.....	Notes Payable.....	40
40	Accounts Payable.....	Accounts Payable.....	40
40	Consumers' Deposits.....	Consumers' Deposits..	40
40	Dividends Payable.....	Dividends Payable....	40
41	ACCRUED LIABILITIES:	ACCRUED LIABILITIES:	41
42	Insurance Accrued.....	Insurance Accrued....	42
42	Taxes Accrued.....	Taxes Accrued.....	42
42	Interest Accrued on Funded Debt..	{ Interest Accrued on Funded Debt.....	42
42	Interest Accrued on Floating Debt.	{ Interest Accrued on Floating Debt.....	42
42	Rental Accrued of Leased Plants...	{ Rental Accrued of Leased Plants.....	42
43	RESERVES:	RESERVES:	43
44	Liability & Damage Reserve.....	{ Liability & Damage Reserve.....	44
44	Uncollectible Bills Reserve.....	{ Uncollectible Bills Reserve.....	44
45	Maintenance & Replacement Fund.	{ Maintenance & Replacement Fund....	45
46	Contingent Reserve.....	{ Contingent Reserve...	46
46	Bond Premium Unamortized.....	{ Bond Premium Unamortized.....	46
46	Sinking Fund Reserve.....	{ Sinking Fund Reserve.	46
47	PROFIT AND LOSS.....	PROFIT AND LOSS.....	47

## OPERATING REVENUES.

CLASS "A."		CLASS "B."	
PAGE.	ACCOUNT.	ACCOUNT.	PAGE.
49	OPERATING REVENUES.	OPERATING REVENUES.	49
50	Gas Sales.....	} Gas Sales.....	50
	Optional Accounts:		
50	Domestic Sales.....		
50	Industrial Sales.....		
50	Power Sales.....		
50	Street Lighting Sales.	} Street Lighting Sales.	50
	Optional Accounts:		
50	Street Lighting Sales Municipal..		
50	Street Lighting Sales Private.....		
50	Forfeited Discounts.....	Forfeited Discounts...	50

## NON-OPERATING REVENUES.

51	NON-OPERATING REVENUES.	{ NON-OPERATING REVENUES.	51
52	Merchandise & Jobbing Revenue...	} Merchandise & Jobbing Revenue.....	{ 52 & 53
	Optional Accounts:		
52	Gas Appliances.....		
52	Connecting Gas Appliances.....		
53	House Piping, Lamps & Fixtures		
53	Lamp Maintenance.....		
53	Uncollectible Merchandise Bills..		
53	Discounts & Allowances.....		
54	Rental of Property & Apparatus...	{ Rental of Property & Apparatus.....	54
54	Miscellaneous Non-Operating Revenue.	} Miscellaneous Non-Operating Revenue..	54
	Optional Accounts:		
54	Interest on Bank Deposits.....		
54	Interest and Dividends from Investments.....		



## OPERATING EXPENSES.

CLASS "A."		CLASS "B."	
PAGE.	ACCOUNT.	ACCOUNT.	PAGE.
57	PRODUCTION COAL GAS:	PRODUCTION COAL GAS..	57
58	Production Supervision.....	} Production Labor.....	{ 58 & 59
58	Production Labor.....		
	Optional Accounts:		
58	Boiler House Labor.....		
58	Retort House Labor.....		
58	Purification Labor.....		
59	General Labor.....		
59	Boiler Fuel.....	} Manufacturing Materials.....	{ 59 & 60
59	Fuel Under Retorts.....		
59	Gas Coal.....		
60	Coal Gas Enricher.....		
60	Purification Supplies.....		
60	Water.....		
60	Production Supplies & Expenses...		
61	Maintenance Buildings.....	} Maintenance Buildings and Apparatus.....	61
61	Maintenance Apparatus.....		
	Optional Accounts:		
61	Maintenance Steam Apparatus...		
61	Maintenance Gas Making Apparatus .....		
61	Maintenance Works Tools.....		
61	Ammonia Expense.....	} Residuals Expense....	{ 61 & 62
62	Tar Expense.....		
62	Coke Expense.....		
62	Ammonia Sales (Cr.).....	} Residual Sales (Cr.)...	{ 62 & 63
63	Coke Sales (Cr.).....		
63	Tar Sales (Cr.).....		
65	PRODUCTION WATER GAS.....	{ PRODUCTION WATER GAS.....	65
66	Production Supervision.....	} Production Labor.....	{ 66 & 67
66	Production Labor.....		
	Optional Accounts:		
66	Boiler House Labor.....		
66	Generator House Labor.....		
66	Purification Labor.....		
67	General Labor.....		

## OPERATING EXPENSES—Continued.

CLASS "A."		CLASS "B."	
PAGE.	ACCOUNT.	ACCOUNT.	PAGE.
67	Boiler Fuel.....	} Manufacturing Materials.....	{ 67 & 68
67	Generator Fuel.....		
67	Oil Water Gas.....		
68	Purification Supplies.....		
68	Water.....		
68	Production Supplies & Expenses...		
68	Maintenance Buildings.....	} Maintenance Buildings and Apparatus.....	{ 68 & 69
69	Maintenance Apparatus.....		
	Optional Accounts:		
69	Maintenance Steam Apparatus...		
69	Maintenance Gas Making Apparatus .....		
69	Maintenance Works Tools.....		
69	Tar Expense.....	Residual Expense.....	69
69	Tar Sales (Cr.).....	Residual Sales (Cr.)...	69
70	PURCHASED GAS.....	PURCHASED GAS.....	70
73	DISTRIBUTION:	DISTRIBUTION:	73
74	Distribution Supervision.....	} Distribution Expense..	74
74	Distribution Office Expense.....		
74	Service Expense.....	Service Expense.....	74
75	Consumer's Premises Expense.....	{ Consumers' Premises Expense.....	75
75	Distribution Pumping.....	} Maintenance of Mains & Services.....	{ 75 & 76
	Optional Accounts:		
75	High Pressure Pumping.....		
75	Low Pressure Pumping.....		
75	Maintenance of Mains.....		
76	Maintenance of Services.....		
76	Maintenance of Meters.....	Maintenance of Meters	76
76	Resetting & Removing Meters.....	{ Resetting & Removing Meters.....	76
77	PROMOTION:	} PROMOTION EXPENSE....	{ 77 to 79
78	Promotion Supervision.....		
78	Promotion Supplies & Expenses.....		
78	Advertising.....		
78	Soliciting.....		
79	Appliance Demonstrations.....		

OPERATING EXPENSES—*Concluded.*

CLASS "A."		CLASS "B."	
PAGE.	ACCOUNT.	ACCOUNT.	PAGE.
81	COMMERCIAL:		
82	Commercial Salaries.....	} COMMERCIAL EXPENSE..	{ 81 & 82
82	Collection Expenses.....		
82	Meter Reading.....		
82	Office Expense.....		
83	GENERAL:		
84	General Salaries.....	} GENERAL: General Salaries & Expenses.....	83
84	General Office Supplies.....		84
84	General Expense.....		
84	Legal Expenses.....	Legal Expenses.....	84
85	Insurance.....	Insurance.....	85
85	Injuries & Damages.....	Injuries & Damages...	85
85	Uncollectible Gas Bills.....	Uncollectible Gas Bills.	85
85	Maintenance General Office Build- ings.....	{ Maintenance General Office Buildings....	85
86	Maintenance & Replacements.....		
86	Contingent Expense.....		
		Maintenance & Re- placements.....	86
		Contingent Expense...	86
87	STREET LIGHTING EXPENSES:		
88	Street Lamp Operating.....	} STREET LIGHTING EX- PENSES.....	87
88	Street Lamp Maintenance.....		
89	Taxes.....	Taxes.....	89
91	INCOME DEDUCTIONS:	INCOME DEDUCTIONS:	91
92	Interest on Funded Debt.....	{ Interest on Funded Debt.....	92
92	Interest on Floating Debt.....		
92	Rental of Leased Plants.....		
92	Sinking Fund Requirements.....		
93	Bond Discount & Expense Amor- tized.....		
93	Bond Premium Amortized (Cr.)....		
94	DIVIDENDS DECLARED.....	DIVIDENDS DECLARED...	94



# CLASSIFICATION OF ACCOUNTS

**MEMORANDUM.**

## FIXED ASSETS.

PLANT AND PROPERTY.

REAL ESTATE.

ADDITIONS AND IMPROVEMENTS:

*Optional Accounts:*

General Structures.  
Works and Station Structures.  
Holders.  
Furnaces, Boilers and Accessories.  
Steam Engines.  
Gas Engines.  
Benches and Retorts.  
Water Gas Sets and Accessories.  
Purification Apparatus.  
Gas Tools and Implements.  
Gas Laboratory Equipment.  
General Equipment:  
    Office Equipment.  
    Shop Equipment.  
    Store Equipment.

TRUNK LINES AND MAINS.

*Optional Accounts:*

Transmission Mains.  
Booster Mains.

SERVICES.

METERS.

STREET LIGHTING SYSTEM:

*Optional Accounts:*

Street Lighting System Municipal.  
Street Lighting System Private.

STABLE AND MOTOR EQUIPMENT:

*Optional Accounts:*

Stable Equipment.  
Motor Equipment.

ENGINEERING AND SUPERINTENDENCE.

NOTE.—All interest paid or received in connection with funds for construction should be charged or credited to the proper construction account.

A proportion of the time and expenses of Engineer, Superintendent and Assistants should be charged to Construction Accounts, when the construction work is under their supervision.

## PLANT AND PROPERTY.

This account is intended to show the original cost of the property as a whole.

NOTE.—The rules of some Public Service Commissions do not permit of the capitalization of the discount on bonds or the expense of their issue, whereas the rules of other Public Service Commissions do permit the capitalization of such discount and expense. In locations where it is proper to charge to capital account the discount and expense of issuing bonds, the said cost should be charged to "Plant and Property"; but where it is not permitted to capitalize the discount on bonds and the expense of their issue, the said cost should be charged to the account called "Bond Discount and Expense Unamortized." In the latter event it would be proper to amortize the cost at a proportional rate based upon the life of the security.

## REAL ESTATE.

Charge to this account the cost of real estate purchased. This will include real estate purchased, and improvements thereon, such as grading and filling, together with any assessments levied for improving streets around company's property, such as new sewers, new pavements, curbing, etc.

## ADDITIONS AND IMPROVEMENTS.

Charge to this account the cost of all additions and improvements to Plant and Property of the company other than Real Estate, Trunk Lines and Mains, Services, Meters, Street Lighting System, Stable and Motor Equipment.

This will include blowers, boilers, coal and water gas apparatus, coal gas benches, condensers, engines, exhausters, laboratory equipment, meter provers, new buildings erected in connection with outlying gas holders, new gas holders, new outlying gas holders, photometrical apparatus, purifiers, scrubbers, station meters, test meters, furniture and office accessories, freight and cartage applicable to items herein.

When apparatus or buildings are retired from service, credit to this account or "Plant and Property" account the original cost of such apparatus or buildings, charging to "Maintenance and Replacement Fund," the original cost, plus cost of retirement, less salvage, if any. If original cost cannot be ascertained, an estimate should be used.

This account may be subdivided to show the different classes of construction charges, such as:—

- General Structures.
- Works and Station Structures.
- Holders.
- Furnaces, Boilers and Accessories.
- Steam Engines.
- Gas Engines.
- Benches and Retorts.
- Water Gas Sets and Accessories.
- Purification Apparatus.
- Gas Tools and Implements.
- Gas Laboratory Equipment.
- General Equipment:—
  - Office Equipment.
  - Shop Equipment.
  - Store Equipment.



## TRUNK LINES AND MAINS.

Charge to this account the cost of labor and material of all new mains laid, including the making of preliminary sketches and plans.

Credit to this account and charge to "Maintenance and Replacement Fund" the original cost (estimated if not known) of above items when removed or abandoned.

NOTE.—This account may be further sub-divided to show different classes of street main extensions, such as "Transmission Mains," "Booster Mains," and such other sub-divisions as may be necessary.

## SERVICES.

Charge to this account the cost of labor and material employed in installing services. This will include the cost of running new services, first installation of house governors, installing pressure observation pipes, putting new sleeve on main, setting tee in main, when necessary to connect new service; paving, lamping and watching; cartage; tools issued for above work and maintenance of same.

Credit to this account and charge to "Maintenance and Replacement Fund" the original cost (estimated if not known) of above items when removed, or abandoned.

## METERS.

Charge to this account the cost of all consumers' meters. This will include purchase price of meters, freight and cartage on same; meter badges and soldering same on; testing and storing new meters; cost of first setting of meters, including first set of meter fittings, connections and meter shelves.

Credit to this account and charge to "Maintenance and Replacement Fund" the cost of meters condemned and destroyed.

## **STREET LIGHTING SYSTEM.**

Charge to this account the cost of all labor and material installing street lamps, to remain the property of the company, This will include lamps, posts, anti-freezers, burners, cocks, lamp services, connections, lamping and watching, new lanterns, freight and cartage, paving over all of above work, tools issued for above work and maintenance of same.

Credit to this account and charge to "Maintenance and Replacement Fund" the original cost (estimated if not known) of above items when removed or abandoned.

NOTE.—If so desired this account may be sub-divided between "Street Lighting System Municipal" and "Street Lighting System Private."

## **STABLE AND MOTOR EQUIPMENT.**

Charge to this account the cost of all horses, wagons, automobiles, motor trucks and motor-cycles owned by the company.

Credit to this account and charge to "Maintenance and Replacement Fund" the original cost (estimated if not known) of above items when retired.

NOTE.—If so desired, this account may be sub-divided between "Stable Equipment" and "Motor Equipment."

## **ENGINEERING AND SUPERINTENDENCE.**

Charge to this account the cost of services of engineers, draughtsmen and superintendents employed on preliminary and construction work, and all expenses incident to the work, when such expenses cannot be assigned to specific construction.

### **TREASURY SECURITIES.**

Charge to this account the par value of all stocks and bonds when authorized and issued, or assumed, but held in the treasury.

Credit to this account the par value of all stocks and bonds when disposed of.

This account may be sub-divided into the following accounts:

Treasury Stock,  
Treasury Bonds.

### **INVESTMENTS.**

Charge to this account the cost of securities and other property, held as an investment.

### **SINKING FUND INVESTMENTS.**

Charge to this account the cost of securities acquired by the Company, or amounts deposited with Trustees for the purpose of redeeming outstanding obligations.

**CURRENT ASSETS.**

CASH.

NOTES RECEIVABLE.

ACCOUNTS RECEIVABLE, GAS.

ACCOUNTS RECEIVABLE, MERCHANDISE.

INTEREST AND DIVIDENDS RECEIVABLE.

ACCOUNTS RECEIVABLE, MISCELLANEOUS.

MATERIALS AND SUPPLIES:

Storeroom Stock.

Boiler Fuel Stock.

Generator Fuel Stock.

Oil (Water Gas) Stock.

Gas Coal Stock.

Fuel under Retorts Stock.

Coal Gas Enricher Stock.

Purification Supplies Stock.

Coke.

Tar.

Ammonia.

**CASH.**

Charge to this account all amounts of cash received and credit it with all amounts disbursed.

**NOTES RECEIVABLE.**

Charge to this account the amount of each note received and credit the appropriate account for which the note was given.

Credit to this account all settlements made.

**ACCOUNTS RECEIVABLE GAS.**

Charge to this account and credit to appropriate income accounts monthly the amount of all gas sales.

Credit to this account payments received or allowances made.

NOTE.—If so desired, this account may be sub-divided to show different classes of accounts receivable from gas sold, such as "Pre-payment Sales," "City of .....,," and any other subdivisions as may be found necessary.

**ACCOUNTS RECEIVABLE MERCHANDISE.**

Charge to this account and credit to appropriate income accounts monthly the total amount of material and supplies sold other than gas.

Credit to this account payments received or allowances made.



### INTEREST AND DIVIDENDS RECEIVABLE.

Charge to this account and credit to "Miscellaneous Income" accrued revenue upon all interest-bearing securities held by the Company.

Credit to this account payments received.

### ACCOUNTS RECEIVABLE MISCELLANEOUS.

Charge to this account all amounts owing to the Company for which no other accounts have been specifically provided.

For convenience, sub-accounts may be carried under this general heading.

### MATERIALS AND SUPPLIES.

An account of this general description may be carried to care for all materials and supplies. Should a sub-division of the various classes of materials be desired, the following accounts are suggested:

- Storeroom Stock.
- Boiler Fuel Stock.
- Generator Fuel Stock.
- Oil (Water Gas) Stock.
- Gas Coal Stock.
- Fuel Under Retorts Stock.
- Coal Gas Enricher Stock.
- Purification Supplies Stock.
- Coke.
- Tar.
- Ammonia.

### STOREROOM STOCK.

Charge to this account the cost (including transportation) of all material and supplies other than is specifically provided for elsewhere, when received, and credit to this account the cost of such material and supplies when issued.

This account is for the purpose of enabling the Company to charge, when issued, to the proper operating and construction accounts, all material and supplies the ultimate use of which, when purchased, is unknown.

Transportation, testing and inspecting material, and other charges, should as far as possible, be included in the store-room cost of the materials.

It is suggested that a complete inventory be taken at least once a year, for the purpose of checking the accuracy of the balance in this account, and whatever discrepancies may be disclosed, should be assigned to the appropriate operating and construction accounts.

### BOILER FUEL STOCK.

Charge to this account the cost of coal, coke or other material to be used as boiler fuel, including transportation charges, trimming piles, unloading, storing, and weighing when received.

Credit to this account and charge to "Boiler Fuel" monthly the quantity used, together with any discrepancies that may exist.

NOTE.—To arrive at the monthly cost per unit for this entry, divide the amount on hand at the beginning of the month, plus the charges for the month, by the quantity on hand at the beginning of the month, plus the quantity received during the month.

### GENERATOR FUEL STOCK.

Charge to this account the cost of coal and coke to be used as generator fuel, including transportation charges, screening and removing dust from piles, trimming piles, unloading, storing, and weighing when received.

Credit to this account and charge to "Generator Fuel" monthly the quantity of generator fuel used, together with any discrepancies that may exist.

NOTE.—To arrive at the monthly cost per unit for this entry, divide the amount on hand at the beginning of the month, plus the charges for the month, by the quantity on hand at the beginning of the month, plus the quantity received during the month.

### OIL (WATER GAS) STOCK.

Charge to this account the cost in storage tanks of gas oil, including unloading, transportation charges, pumping sediment and water from storage tanks.

Credit to this account and charge to "Oil Water Gas" monthly the quantity used, together with any discrepancies that may exist.

NOTE.—To arrive at the monthly cost per unit for this entry, divide the amount on hand at the beginning of the month, plus the charges for the month, by the quantity on hand at the beginning of the month, plus the quantity received during the month.

### GAS COAL STOCK.

Charge to this account the cost of gas coal, including transportation charges, trimming piles, unloading, storing, and weighing when received.

Credit to this account and charge to "Gas Coal" monthly the quantity of gas coal used, together with any discrepancies that may exist.

NOTE.—To arrive at the monthly cost per unit for this entry, divide the amount on hand at the beginning of the month, plus the charges for the month, by the quantity on hand at the beginning of the month, plus the quantity received during the month.

### FUEL UNDER RETORTS STOCK.

Charge to this account the cost of coal and coke to be used as fuel under retorts, including transportation charges, trimming piles, unloading, storing, and weighing when received.

Credit to this account and charge to "Fuel Under Retorts" monthly the quantity of fuel used, together with any discrepancies that may exist.

NOTE.—To arrive at the monthly cost per unit for this entry, divide the amount on hand at the beginning of the month, plus the charges for the month, by the quantity on hand at the beginning of the month, plus the quantity received during the month.

### COAL GAS ENRICHER STOCK.

Charge to this account the cost of cannel coal, oil, naphtha, or other enricher material, to be used as coal gas enricher, including transportation charges, trimming piles, weighing when received, pumping and measuring.

Credit to this account and charge to "Coal Gas Enricher" monthly the quantity of enriching material used, together with any discrepancies that may exist.

NOTE.—To arrive at the monthly cost per unit for this entry, divide the amount on hand at the beginning of the month, plus the charges for the month, by the quantity on hand at the beginning of the month, plus the quantity received during the month.

### PURIFICATION SUPPLIES STOCK.

Charge to this account the cost of purification supplies. This will include oxide purchased, oyster shells, salammoniac, salt, shavings and sawdust used under oxide layer, burlap for purifiers, copperas, coal and wood for burning lime, iron borings, lime purchased, unloading and storing purification supplies, and transportation charges on above articles.

Credit to this account and charge to "Purification Supplies" the quantity of used oxide, or any other material used for purification, in the month in which same is discarded.

NOTE.—If so desired, the amount charged to "Purification Supplies" may be pro-rated over the fiscal year.

### COKE.

Charge to this account monthly the estimated market value of coke made for sale, and credit through "Accounts Receivable Merchandise," the quantity sold during month.

NOTE.—If the total amount received for coke exceeds the amount charged through "Coke Sales," make an adjusting entry charging "Coke" and crediting "Coke Sales" for the difference between the average rate received and rate at which the coke was originally charged.

If the amount received is less than the original amount charged, credit "Coke" and charge "Coke Sales."

Inventory should be taken and priced each month for the purpose of checking the accuracy of balance as shown on books.

### TAR.

Charge to this account monthly the estimated market value of tar made for sale, and credit through "Accounts Receivable Merchandise," the quantity sold during month.

NOTE.—If the total amount received for tar exceeds the amount charged through "Tar Sales," make an adjusting entry charging "Tar" and crediting "Tar Sales" for the difference between the average rate received and rate at which the tar was originally charged.

If the amount received is less than the original amount charged, credit "Tar" and charge "Tar Sales."

Inventory should be taken and priced each month for the purpose of checking the accuracy of balance as shown on books.

### AMMONIA.

Charge to this account monthly the estimated market value of ammonia made for sale, and credit through "Accounts Receivable Merchandise," the quantity sold during month.

NOTE.—If the total amount received for ammonia exceeds the amounts charged through "Ammonia Sales," make an adjusting entry charging "Ammonia" and crediting "Ammonia Sales" for the difference between the average rate received and rate at which the ammonia was originally charged.

If the amount received is less than the original amount charged, credit "Ammonia" and charge "Ammonia Sales."

Inventory should be taken and priced each month for the purpose of checking the accuracy of balance as shown on books.



MEMORANDUM.

**PREPAYMENTS.**

TAXES PREPAID.

INSURANCE PREPAID.

INTEREST PREPAID.

MISCELLANEOUS PREPAID ACCOUNTS.

When payments for taxes, insurance, interest and other items are made in advance, the amount of such advance payments should be charged to these accounts. As such items accrue, these accounts should be credited and the appropriate accounts charged.

**TAXES PREPAID.**

Charge to this account the amounts paid for taxes covering a subsequent period to the date such payments are made.

Credit to this account and charge "Taxes" and other appropriate accounts monthly the proportion of taxes applicable to the month.

**INSURANCE PREPAID.**

Charge to this account the amounts of fire, boiler, casualty and other insurance premiums paid, covering a subsequent period to the date such payments are made.

Credit to this account and charge "Insurance" and other appropriate accounts monthly the proportion of insurance applicable to the month.

**INTEREST PREPAID.**

Charge to this account the amounts of interest paid on any obligation covering a subsequent period to the date such payments are made.

Credit to this account and charge appropriate accounts monthly the proper proportion of interest applicable to the month.

**MISCELLANEOUS PREPAID ACCOUNTS.**

Charge to this account all amounts paid in advance for which no other account has been specifically provided.

Credit to this account and charge appropriate accounts monthly the proper proportion of the accrual applicable to the month.

If so desired, sub-accounts may be carried under this general heading.

**APPORTIONMENTS.**

The charges shown in each of the following accounts are to be distributed monthly over the accounts for whose benefit the expenses have been incurred.

STABLE EXPENSE.

MOTOR CYCLE EXPENSE.

AUTOMOBILE EXPENSE.

STOREROOM EXPENSE.

If so desired, these accounts may be carried as "Apportionment" accounts until the end of the fiscal year, when they may be closed into the accounts benefitted.

**STABLE EXPENSE.**

Charge to this account the cost of labor, material and all other expenses in connection with the operation of the stable.

Close this account monthly into the various accounts benefitted by the use of the stable.

**MOTOR CYCLE EXPENSE.**

Charge to this account the cost of labor, material and all other expenses in connection with the operation of motor cycles and tri-cars.

Close this account monthly into the various accounts benefitted by the use of motor cycles and tri-cars.

**AUTOMOBILE EXPENSE.**

Charge to this account the cost of labor, material and all other expenses in connection with the operation of automobiles and motor trucks.

Close this account monthly into the various accounts benefitted by the use of automobiles and motor trucks.

**STOREROOM EXPENSE.**

Charge to this account the cost of labor, material and all other expenses incurred in operating the storeroom.

Close this account monthly into the various accounts benefitted by the use of the storeroom.



**SUSPENSE.**

BOND DISCOUNT AND EXPENSE UNAMORTIZED.

OTHER SUSPENSE.

These accounts are provided to carry temporarily such charges as it is desirable to spread over a period of time, or concerning which the final disposition thereof is uncertain.

**BOND DISCOUNT AND EXPENSE UNAMORTIZED.**

Charge to this account the difference (discount) between the par value and cash value received in the disposal of bonds when such cash value is lower than the par value, together with all expenses incurred in connection with the issue and sale of such bonds, such as recording fees, engraving and printing bonds and other like expenses.

A proportion of such discount based upon the life of the bonds, from the time of issue to maturity, should be credited to this account and charged to "Bond Discount and Expense Amortized," which charge may be made monthly, or if desired to amortize the discount more rapidly, it may be charged all or part, either at the time of issue or later to "Profit and Loss."

NOTE.—Reference is made to note under "Plant and Property," regarding bond discount.

**OTHER SUSPENSE.**

Charge to this account all amounts, the final disposition of which is uncertain.

Credit this account and charge the appropriate account when the final disposition of any amount heretofore charged is determined.

If so desired, sub-accounts may be carried under this general heading.

## CAPITAL LIABILITIES.

### CAPITAL STOCK.

Preferred Stocks are those which have the first claim upon such dividends as may be distributed. They may be cumulative or non-cumulative, participating, or non-participating.

If cumulative, the amount by which the dividend, at any dividend period, fails to reach the stipulated rate, is carried forward to continue as a claim upon dividends until satisfied; if non-cumulative, such amount lapses.

If a preferred stock is participating, it is not limited to the stipulated rate in the amount of dividends which it may receive, but is entitled to participate, in accordance with the terms of the contract under which it is issued, in further dividends; if non-participating, it is limited to the stipulated rate.

A separate account should be kept for each class of stock issued, and no two stocks should be considered of the same class unless they are equal in their interest or dividend rights, their voting rights and the conditions under which they may be retired. The characteristics of any class of stocks in these regards should be designated in the title of the account raised to cover such stocks and should be clearly expressed in the first entry in such account.

Common Stocks are those whose claims in the distribution of dividends are subordinate to the claims of all other stocks.

### FUNDED DEBT.

Funded Debt comprises all debt which by the term of its creation does not mature until more than one year after date of creation. Funded Debt is classified as:

(a) Real Estate Mortgage Bonds: Those secured by a pledge of real estate through mortgage or trust deed, or equivalent instrument or act. Such mortgage may also include equipment, securities and other chattels.

(b) Collateral Trust Bonds: Those secured by a pledge of securities or other commercial paper through trust deed or equivalent instrument or act, but not covering real estate or equipment.

(c) Equipment Trust Obligations: Those secured by a lien upon equipment, such lien being created in connection with the acquisition of the equipment.

(d) Plain Bonds: Those not secured by any special mortgage or other lien, but supported only by the general credit of the issuer.

(e) Debentures: Unsecured Certificates of Indebtedness: Debentures with mortgage rights are those entitled, in accordance with the terms of the contract under which they are issued, to participate in the benefits of any subsequently created mortgages. If debentures run in perpetuity, subject to an annual interest charge, they are called debenture stock.

(f) Income Bonds: Those upon which the obligation to pay interest is contingent upon the income of the corporation not required for the discharge of superior obligations.

(g) Miscellaneous: Including real estate mortgages, pledging specified real estate to secure payment of a debt not evidenced by a note, bond or other negotiable paper; and chattel mortgages, pledging specified chattels to secure the payment of a debt not evidenced by a note, bond or other negotiable paper. Also promissory notes, running for more than one year from the date thereof not secured by mortgage or other lien.

**CAPITAL STOCK.**

Credit to this account the total par value of shares of capital stock issued by the Company.

If the capital stock is divided into classes, an account should be opened for each class, under an appropriate title.

**FUNDED DEBT.**

Credit to this account the total par value of bonds or other funded debt, issued by the Company.

Where there are different issues, separate accounts should be carried for each issue.

**CURRENT LIABILITIES.**

NOTES PAYABLE.

ACCOUNTS PAYABLE.

CONSUMERS' DEPOSITS.

DIVIDENDS PAYABLE.

**NOTES PAYABLE.**

Credit to this account and charge to appropriate account all notes issued.

Charge to this account all settlements made on account of notes.

**ACCOUNTS PAYABLE.**

Credit to this account all liabilities upon open accounts, for which there are no specific accounts provided.

Charge to this account all settlements as made.

NOTE.—If so desired, sub-accounts may be carried under this general heading.

**CONSUMERS' DEPOSITS.**

Credit to this account the amount deposited with the Company as security for the payment of bills for gas or merchandise.

Charge to this account deposits refunded, or applied to uncollectible bills.

**DIVIDENDS PAYABLE.**

Credit this account and charge "Dividends Declared" when any dividend is declared.

Charge this account and credit "Cash" or other appropriate account when dividends are paid.

**ACCRUED LIABILITIES.**

INSURANCE ACCRUED.

TAXES ACCRUED.

INTEREST ACCRUED ON FUNDED DEBT.

INTEREST ACCRUED ON FLOATING DEBT.

RENTAL ACCRUED OF LEASED PLANTS.



**INSURANCE ACCRUED.**

Credit to this account and charge to "Insurance" or other appropriate accounts monthly the proper proportion of insurance premiums accrued.

Charge this account when insurance premiums are paid.

**TAXES ACCRUED.**

Credit to this account and charge to "Taxes" or other appropriate accounts monthly the estimated amount of taxes accrued, but not due.

Charge this account when taxes are paid.

**INTEREST ACCRUED ON FUNDED DEBT.**

Credit to this account and charge to "Interest on Funded Debt" or other appropriate accounts monthly the amount of interest accrued but not due on funded debt of the Company.

Charge this account when interest is paid.

**INTEREST ACCRUED ON FLOATING DEBT.**

Credit to this account and charge to "Interest on Floating Debt" or other appropriate accounts monthly the amount of interest accrued but not due on floating debt of the Company.

Charge this account when interest is paid.

**RENTAL ACCRUED OF LEASED PLANTS.**

Credit to this account and charge to "Rental of Leased Plants" monthly all amounts accruing for rental of gas plant and equipment which is held under some form of lease or operating agreement.

Charge to this account all payments made.

**RESERVES.**

LIABILITY AND DAMAGE RESERVE.

UNCOLLECTIBLE BILLS RESERVE.

MAINTENANCE AND REPLACEMENT FUND.

CONTINGENT RESERVE.

BOND PREMIUM UNAMORTIZED.

SINKING FUND RESERVE.

### **LIABILITY AND DAMAGE RESERVE.**

Credit to this account and charge to "Injuries and Damages" monthly the amount estimated as necessary to cover same.

Charge to this account the costs of injuries and damages to property and persons, including employees; damage done by Company's employees to property of others, settlement of claims, salaries and expenses of Claim Agent and Assistants; stationery; legal and medical services in connection therewith.

NOTE.—Injuries or damages incurred during construction work should not be charged to this account, but to the appropriate construction account.

### **UNCOLLECTIBLE BILLS RESERVE.**

Credit to this account and charge to "Uncollectible Gas Bills" and "Uncollectible Merchandise Bills" monthly the estimated amount of worthless accounts for each class.

Prior to closing the books for the year, this account should be cleared; and in closing the books, the actual amount of worthless bills for the year should be credited to the appropriate sales accounts and charged to the appropriate operating accounts.

## MAINTENANCE AND REPLACEMENT FUND.

Credit to this account and charge to "Maintenance and Replacements" monthly the estimated proportion of the average annual cost of maintenance and replacements of tangible property necessary to maintain the property in good, efficient working condition.

Charge to this account and credit to "Maintenance and Replacements" monthly the actual cost of maintenance as shown in Operating Expenses.

NOTE.—The result to be accomplished in the above accounting is to provide for maintenance and replacements through operating, and create a fund against which replacements are to be charged as they occur. For example: Assuming the estimated cost of Maintenance and Replacement for the year to be \$12,000, and the actual cost of maintenance for the month to be, say \$700, the accounting procedure would be as follows:

MAINTENANCE AND REPLACEMENTS.....	\$1,000	
MAINTENANCE AND REPLACEMENT FUND.....		\$1,000
For the estimated monthly proportion of the average annual cost of maintenance and replacement of tangible property, necessary to maintain the property in good, efficient working condition:		
MAINTENANCE AND REPLACEMENT FUND.....	\$700	
MAINTENANCE AND REPLACEMENTS.....		\$700
This entry is made to adjust the estimate of \$1000 for maintenance and replacements, by an amount equal to that charged to the following maintenance accounts in operating expenses:		
Maintenance of Buildings.....	\$100	
Maintenance of Apparatus.....	\$200	
Maintenance of Mains.....	\$200	
Maintenance of Services.....	\$100	
Maintenance of Meters.....	\$100	

The balance in "Maintenance and Replacement" account, namely \$300, is to be considered as an operating expense, as it represents the difference between the estimate for maintenance and replacements and the actual maintenance for the period, making a total charge in operating expenses of \$1000 for the month. "Maintenance and Replacement Fund" would reflect a corresponding credit of \$300, to which account replacements would be charged as they occur.

Should a company so desire, the same result may be accomplished by one entry as follows:

MAINTENANCE AND REPLACEMENTS.....	\$300	
MAINTENANCE AND REPLACEMENT FUND.....		\$300
For the estimated monthly proportion of the average annual cost of maintenance and replacement of tangible property, necessary to maintain the property in good, efficient working condition.....		
		\$1,000
Less amount equal to that charged to the following maintenance accounts in Operating Expenses:		
Maintenance of Buildings.....	\$100	
Maintenance of Apparatus.....	\$200	
Maintenance of Mains.....	\$200	
Maintenance of Services.....	\$100	
Maintenance of Meters.....	\$100	
	\$700	
Difference.....		\$300

Charge to this account the original cost (estimated if not known) of any tangible property retired from service, together with the cost of retiring same, less the salvage or scrap value of such retired property.

Credit to the proper property account the amount originally charged to said account.

NOTE.—The estimated monthly proportion of the average annual cost of maintenance and replacements of tangible property may be determined by the company from a consideration of its history and experience; such amount may be computed on the basis of a certain number of cents per thousand cubic feet of gas sold, or on the basis of a percentage of the gross revenue from gas sales. The rate to be charged for "Maintenance and Replacements" in Operating Expenses may be adjusted from time to time as experience may demonstrate to be necessary.

### **CONTINGENT RESERVE.**

Credit to this account monthly such amounts as are concurrently charged to "Contingent Expense."

Charge to this account such extraordinary losses and expenses, as are covered in the account "Contingent Expense," when incurred.

### **BOND PREMIUM UNAMORTIZED.**

Credit to this account the difference (premium) between the par value and cash value received in the disposal of bonds when such cash value is in excess of the par value.

A proportion of such premium based upon the life of the bonds from time of issue to maturity, should be charged to this account and credited to "Bond Premium Amortized." The charge to this account may be made monthly, or if desired to amortize the premium more rapidly, it may be credited all or part, either at time of issue or later, to "Profit and Loss."

### **SINKING FUND RESERVE.**

Credit to this account and charge to "Sinking Fund Requirements" all appropriations and accumulations made in accordance with the contract provisions under which the reserve is created.

This account is intended to show the sinking fund reserves maintained whenever they are required in pursuance of the provisions of mortgage deeds, deeds of trust, contracts or provisions of the law. A separate sinking fund reserve should be maintained for each contractual requirement.

**PROFIT AND LOSS.**

This account shows the undivided profits or losses of the Company.

**MEMORANDUM.**

## OPERATING REVENUES.

Close into this account, at end of fiscal year, the following:

GAS SALES.

*Optional Accounts:*

Domestic Sales.

Industrial Sales.

Power Sales.

STREET LIGHTING SALES.

*Optional Accounts:*

Street Lighting Sales Municipal.

Street Lighting Sales Private.

FORFEITED DISCOUNTS.

At end of fiscal year, close this account into "Profit and Loss."



## **GAS SALES.**

Credit to this account the revenue derived from all gas consumed through consumers' meters.

If so desired, this account may be subdivided into different classes of gas sales, such as "Domestic Sales," covering gas used for domestic purposes; "Industrial Sales," covering gas used for commercial and industrial purposes; "Power Sales," covering gas used for gas engines or other power purposes, and other sub-divisions as may be found necessary.

NOTE.—Adjustment of bills affecting gas consumed through consumers' meters should be taken up through this account.

## **STREET LIGHTING SALES.**

Credit to this account the revenue derived from lighting streets for municipal corporations or private consumers.

NOTE.—If so desired, this account may be sub-divided between "Street Lighting Sales Municipal" and "Street Lighting Sales Private."

## **FORFEITED DISCOUNTS.**

Credit to this account the amount forfeited by consumers in connection with deferred payments of gas bills.

**NON-OPERATING REVENUES.**

Close into this account, at end of fiscal year, the following:

**MERCHANDISE AND JOBBING REVENUE:***Optional Accounts:*

- Gas Appliances.
- Connecting Gas Appliances.
- House Piping, Lamps and Fixtures.
- Lamp Maintenance.
- Uncollectible Merchandise Bills.
- Discounts and Allowances.

**RENTAL OF PROPERTY AND APPARATUS.****MISCELLANEOUS NON-OPERATING REVENUE.***Optional Accounts:*

- Interest on Bank Deposits.
- Interest and Dividends from Investments.

At end of fiscal year, close this account into "Profit and Loss."

## MERCHANDISE AND JOBBING REVENUE.

Charge to this account the cost of all labor, material and expenses incidental to the sale of gas consuming appliances, including house piping, fixtures, lamps, lamp maintenance, etc.; also proportion of uncollectible merchandise bills and discounts and allowances made in connection with settlement of merchandise bills.

Credit to this account, through "Accounts Receivable Merchandise," all charges to customers in connection with above items.

If so desired, the following sub-accounts may be opened, such accounts to be closed monthly into "Merchandise and Jobbing Revenue":—

### GAS APPLIANCES.

Charge to this account the cost of labor, material and expenses incidental to the sale of gas consuming appliances, such as ranges, water heaters, all kinds of special appliances, sundry parts, including repairs.

Credit to this account, through "Accounts Receivable Merchandise," all charges to customers in connection with above items.

This account does not include house piping.

The cost of connecting any of above items should not be charged to this account, but to "Connecting Gas Appliances."

### CONNECTING GAS APPLIANCES.

Charge to this account the cost of labor, material and expenses incidental to the connecting of gas consuming appliances for which a charge is made. This will include connecting ranges, water heaters, all kinds of special appliances, and sundry parts, including repairs.

This account does not include house piping.

NOTE.—This account is provided with cost making purposes in view entirely to the end that there should be charged to this account the cost of connecting all appliances irrespective of whether the price of connecting is included in the selling price or not. Should it not be desired to ascertain this cost separately, the account may be merged with "Gas Appliances."

### HOUSE PIPING, LAMPS AND FIXTURES.

Charge to this account the cost of labor and material in connection with the installation of house piping. This will include only installations of house piping and estimating on house piping.

Charge to this account the cost of labor, material and expenses incidental to the sale of fixtures and lamps, sundry parts, including repairs, and connecting same.

Credit to this account, through "Accounts Receivable Merchandise," all charges to customers in connection with above.

### LAMP MAINTENANCE.

Charge to this account the cost of labor and material for the maintaining of incandescent arc lamps and small lamps on contract for customers.

Credit to this account, through "Accounts Receivable Merchandise," all charges to customers in connection with above.

### UNCOLLECTIBLE MERCHANDISE BILLS.

Charge to this account and credit "Uncollectible Bills Reserve" monthly the estimated amount of uncollectible merchandise accounts.

Credit to this account such merchandise accounts as have been previously charged off as worthless and subsequently collected.

### DISCOUNTS AND ALLOWANCES.

Charge to this account any discounts allowed for prompt payment of merchandise bills, or allowances of any kind made in settlement of such bills.

### **RENTAL OF PROPERTY AND APPARATUS.**

Credit to this account all revenue derived from the rental of land, buildings, apparatus and appliances.

Charge to this account all expenses incurred in connection with the collection of rents, commissions and fees therefor; the cost of procuring tenants; insurance and taxes, unless taxes are to be paid by tenant; maintenance of such property when no charge to others is made for same; cost of installing and maintenance of appliances rented.

### **MISCELLANEOUS NON-OPERATING REVENUE.**

Credit to this account all miscellaneous revenue not provided for by specific accounts.

If so desired, sub-accounts may be opened for revenue derived from several sources, such as

Interest on Bank Deposits,

Interest and Dividends from Investments,

and such other sub-divisions as may be found necessary.

### **INTEREST ON BANK DEPOSITS.**

Credit to this account interest received on bank balances.

Close this account into "Miscellaneous Non-Operating Revenue."

### **INTEREST AND DIVIDENDS FROM INVESTMENTS.**

Credit to this account revenue derived from all interest bearing securities held by the Company.

Close this account into "Miscellaneous Non-Operating Revenue."

**OPERATING EXPENSES.**

Close into this account, at end of fiscal year, the following:

PRODUCTION.

DISTRIBUTION.

PROMOTION.

COMMERCIAL.

GENERAL.

STREET LIGHTING EXPENSES.

TAXES.

At end of fiscal year, close this account into "Profit and Loss."

## PRODUCTION

Close into this account, at end of fiscal year, the following:

### COAL GAS.

#### LABOR:

Production Supervision, Coal Gas.  
 Production Labor, Coal Gas.  
*Optional Accounts:*  
 Boiler House Labor.  
 Retort House Labor.  
 Purification Labor, Coal Gas.  
 General Labor, Coal Gas.

#### MATERIAL:

Boiler Fuel, Coal Gas.  
 Fuel Under Retorts.  
 Gas Coal.  
 Coal Gas Enricher.  
 Purification Supplies, Coal Gas.  
 Water, Coal Gas.  
 Production Supplies and Expenses, Coal Gas.

#### MAINTENANCE:

Maintenance Buildings, Coal Gas.  
 Maintenance Apparatus, Coal Gas.  
*Optional Accounts:*  
 Maintenance Steam Apparatus.  
 Maintenance Gas Making Apparatus.  
 Maintenance Works Tools.

#### RESIDUAL ACCOUNTS:

Ammonia Expense, Coal Gas.  
 Coke Expense, Coal Gas.  
 Tar Expense, Coal Gas.  
 Ammonia Sales, Coal Gas.  
 Coke Sales, Coal Gas.  
 Tar Sales, Coal Gas.

#### PURCHASED GAS.

### WATER GAS.

#### LABOR:

Production Supervision, Water Gas.  
 Production Labor, Water Gas.  
*Optional Accounts:*  
 Boiler House Labor.  
 Generator House Labor.  
 Purification Labor, Water Gas.  
 General Labor, Water Gas.

#### MATERIAL:

Boiler Fuel, Water Gas.  
 Generator Fuel, Water Gas.  
 Oil, Water Gas.  
 Purification Supplies, Water Gas.  
 Water, Water Gas.  
 Production Supplies and Expenses, Water Gas.

#### MAINTENANCE:

Maintenance Buildings, Water Gas.  
 Maintenance Apparatus, Water Gas.  
*Optional Accounts:*  
 Maintenance Steam Apparatus.  
 Maintenance Gas Making Apparatus.  
 Maintenance Works Tools.

#### RESIDUAL ACCOUNTS:

Tar Expense, Water Gas.  
 Tar Sales, Water Gas.

#### PURCHASED GAS.

#### NOTE.—(Production Accounts):

The following suggestions are made relative to "Production" accounts where companies are operating mixed plants:

As a general rule, where the same accounts are applicable to both Coal Gas and Water Gas, the costs should be proportioned monthly between the two, based upon the volume of both kinds of gas made. The exceptions to this rule are as follows:

##### *Boiler Fuel:*

In the case of a small mixed gas plant without elaborate automatic machinery in the coal gas department, the boiler fuel cost per thousand cubic feet of water gas made will probably be about twice that of coal gas. In such a case, "Boiler Fuel Water Gas" should be charged twice the amount per thousand cubic feet of gas made as Coal Gas, based upon the volume of each kind of gas made. The above proportions are approximate and necessarily determined arbitrarily. It would be well, where possible, for the engineering department to determine the amount of steam used in the coal gas and water gas departments, respectively, and divide the expenses accordingly.

##### *Purification Labor: Purification Supplies:*

Where the gases are purified together in the same boxes, the Coal Gas accounts should be charged twice the amount per thousand cubic feet of gas made as the Water Gas accounts, based upon the volume of each kind of gas made. The above proportions are approximate and necessarily determined arbitrarily. It would be well, where possible, for the engineering department to determine the amount of Purification Labor and Purification Supplies used in the coal gas and water gas departments, respectively, and divide the expenses accordingly.

At end of fiscal year, close this account into "Operating Expenses."

**PRODUCTION, COAL GAS.**

Close into this account, at end of fiscal year, the following:

**LABOR:**

Production Supervision, Coal Gas.

Production Labor, Coal Gas.

*Optional Accounts:*

Boiler House Labor.

Retort House Labor.

Purification Labor, Coal Gas.

General Labor, Coal Gas.

**MATERIAL:**

Boiler Fuel, Coal Gas.

Fuel Under Retorts.

Gas Coal.

Coal Gas Enricher.

Purification Supplies, Coal Gas.

Water, Coal Gas.

Production Supplies and Expenses, Coal Gas.

**MAINTENANCE:**

Maintenance Buildings, Coal Gas.

Maintenance Apparatus, Coal Gas.

*Optional Accounts:*

Maintenance Steam Apparatus.

Maintenance Gas Making Apparatus.

Maintenance Works Tools.

**RESIDUAL ACCOUNTS:**

Ammonia Expense, Coal Gas.

Coke Expense, Coal Gas.

Tar Expense, Coal Gas.

Ammonia Sales, Coal Gas.

Coke Sales, Coal Gas.

Tar Sales, Coal Gas.

At end of fiscal year, close this account into "Operating Expenses."



### **PRODUCTION SUPERVISION, COAL GAS.**

Charge to this account the cost of labor of the engineer, superintendent and assistants, in charge of production; day and night foremen and works clerks.

### **PRODUCTION LABOR, COAL GAS.**

Charge to this account the cost of labor operating boilers, benches, engines, shafting, pulleys, pumps, exhauster and other machinery used in the production of coal gas. This will include cleaning furnace fires; washing and filling boilers; cleaning boiler flues, hydraulic main, scrubber, stand pipes, and other gas making apparatus; cleaning boiler fires; kindling fires; loading coal buggies; charging and drawing retorts; pumping or handling tar for use under boilers; screening ashes from bench furnaces; scurfing retorts; wheeling fuel to boilers or benches; wheeling screenings to boiler pile and weighing same.

If so desired, this account may be sub-divided to show different classes of labor, such as "Boiler House Labor," "Retort House Labor," and such other sub-divisions as may be found necessary.

### **PURIFICATION LABOR, COAL GAS.**

Charge to this account the cost of labor purifying gas. This will include mixing and revivifying oxide; emptying, cleaning and filling boxes; putting oil on dip sheets of purifier covers.

**GENERAL LABOR, COAL GAS.**

Charge to this account the cost of general labor in and about the works not specifically engaged in the production of gas, such as that of watchmen, janitors, messengers and laborers employed in cleaning up yards, removing snow, and cleaning out refuse pile.

**BOILER FUEL, COAL GAS.**

Charge to this account and credit to "Boiler Fuel Stock" monthly the quantity used, together with discrepancy.

Charge to this account and credit to the appropriate Stock Account monthly any other fuel used under boilers during month.

**FUEL UNDER RETORTS.**

Charge to this account and credit to "Fuel Under Retorts Stock" monthly the quantity used, together with discrepancy.

Charge to this account and credit to the appropriate Stock Account, monthly, any other fuel used during month.

**GAS COAL.**

Charge to this account and credit to "Gas Coal Stock" monthly the quantity used, together with discrepancy.

### **COAL GAS ENRICHER.**

Charge to this account and credit to "Coal Gas Enricher Stock" monthly, the quantity used, together with discrepancy.

Charge to this account and credit to the appropriate Stock Account, monthly, any other enricher used during month.

### **PURIFICATION SUPPLIES, COAL GAS.**

Charge to this account and credit to "Purification Supplies Stock" the quantity of used oxide, or other materials used for purification in the month in which same is discarded.

NOTE.—If so desired, the cost of purification supplies may be prorated over the fiscal year.

### **WATER (COAL GAS).**

Charge to this account the cost of water used for gas production.

### **PRODUCTION SUPPLIES AND EXPENSES, COAL GAS.**

Charge to this account the cost of sundry supplies and expenses in connection with the works not includible in other accounts. This includes miscellaneous small supplies, such as lubricating oil, waste and packing; stationery, telegrams, telephone, light, heat, ice, brooms, mops, kerosene, soap, towels, etc.

### **MAINTENANCE BUILDINGS, COAL GAS.**

Charge to this account the cost of maintenance of all buildings, sheds, etc., used in the production of coal gas.

This account may be sub-divided, if so desired, to show different classes of buildings.

### **MAINTENANCE APPARATUS, COAL GAS.**

Charge to this account the cost of labor and material used for maintaining machinery and apparatus applicable to production equipment.

Maintenance of ammonia plant should be charged to "Ammonia Expense;" maintenance of tar plant should be charged to "Tar Expense;" maintenance of coke crusher or apparatus for handling coke for sale, to "Coke Expense."

This account may be sub-divided, if so desired, to show different classes of maintenance, such as "Maintenance Steam Apparatus," "Maintenance Gas Making Apparatus," "Maintenance Works Tools," and such other sub-divisions as may be found necessary.

### **AMMONIA EXPENSE, COAL GAS.**

Charge to this account the cost of all labor and expense incurred in handling ammonia. This includes maintenance of ammonia plant, advertising, empty barrels, pumping ammonia, storage, and other expenses incurred in preparation and delivery of ammonia made for sale.

Close this account monthly into "Ammonia Sales."

### **TAR EXPENSE, COAL GAS.**

Charge to this account the cost of all labor and expense incurred in handling tar. This includes advertising, empty barrels, pumping tar for sale, maintenance of tar plant, storage and other expenses incurred in the preparation and delivery of tar made for sale.

Close this account monthly into "Tar Sales."

### **COKE EXPENSE, COAL GAS.**

Charge to this account the cost of all labor and expense incurred in handling coke. This includes attending and trimming coke pile, advertising, coke bags, coke forks, coke measures, crushing coke, maintenance of coke apparatus, storage, and other expenses incurred in the preparation and delivery of coke made for sale.

Close this account monthly into "Coke Sales."

### **AMMONIA SALES, COAL GAS.**

Credit to this account and charge to the appropriate Stock Account monthly the estimated market value of ammonia made for sale.

NOTE.—If the total amount received for ammonia exceeds the amount charged through "Ammonia Sales," make an adjusting entry charging "Ammonia" and crediting "Ammonia Sales" for the difference between the average rate received and rate at which the ammonia was originally charged.

If the amount received is less than the original amount charged, credit "Ammonia" and charge "Ammonia Sales."

At end of month, charge to this account the balance of "Ammonia Expense."

### COKE SALES, COAL GAS.

Credit to this account and charge to the appropriate Stock Account monthly the estimated market value of coke made for sale.

NOTE.—If the total amount received for coke exceeds the amount charged through "Coke Sales," make an adjusting entry, charging "Coke" and crediting "Coke Sales" for the difference between the average rate received and rate at which the coke was originally charged.

If the amount received is less than the original amount charged, credit "Coke" and charge "Coke Sales."

At end of month, charge to this account the balance of "Coke Expense."

### TAR SALES, COAL GAS.

Credit to this account and charge to the appropriate Stock Account monthly the estimated market value of tar made for sale.

NOTE.—If the total amount received for tar exceeds the amount charged through "Tar Sales," make an adjusting entry, charging "Tar" and crediting "Tar Sales" for the difference between the average rate received and rate at which the tar was originally charged.

If the amount received is less than the original amount charged, credit "Tar" and charge "Tar Sales."

At end of month charge to this account the balance of "Tar Expense."

**MEMORANDUM.**

**PRODUCTION, WATER GAS.**

Close into this account, at end of fiscal year, the following:

**LABOR:**

Production Supervision, Water Gas.

Production Labor, Water Gas.

*Optional Accounts:*

Boiler House Labor.

Generator House Labor.

Purification Labor, Water Gas.

General Labor, Water Gas.

**MATERIAL:**

Boiler Fuel, Water Gas.

Generator Fuel, Water Gas.

Oil, Water Gas.

Purification Supplies, Water Gas.

Water, Water Gas.

Production Supplies and Expenses, Water Gas.

**MAINTENANCE:**

Maintenance Buildings, Water Gas.

Maintenance Apparatus, Water Gas.

*Optional Accounts:*

Maintenance Steam Apparatus.

Maintenance Gas Making Apparatus.

Maintenance Works Tools.

**RESIDUAL ACCOUNTS:**

Tar Expense, Water Gas.

Tar Sales, Water Gas.

At end of fiscal year, close this account into "Operating Expenses."



### **PRODUCTION SUPERVISION, WATER GAS.**

Charge to this account the cost of labor of the engineer, superintendent and assistants, in charge of production; day and night foremen, and works clerks.

### **PRODUCTION LABOR, WATER GAS.**

Charge to this account the cost of labor operating boilers, engines, shafting, pulleys, pumps, exhauster and other machinery used in the production of water gas. This will include cleaning generator fires; washing and filling boilers; cleaning boiler fires, boiler flues, wash box, scrubber, oil heater, take-off pipes and other gas making apparatus; loading coal buggies; making gas; pumping oil from storage tank; pumping or handling tar for use under boilers; screening ashes from generator fires; wheeling ashes from generator house; wheeling fuel to generators or boilers; wheeling screenings to boiler pile and weighing same.

If so desired, this account may be sub-divided to show different classes of labor, such as "Boiler House Labor," "Generator House Labor," and such other sub-divisions as may be found necessary.

### **PURIFICATION LABOR, WATER GAS.**

Charge to this account the cost of labor purifying gas. This will include mixing and revivifying oxide; emptying, cleaning and filling boxes; putting oil on dip sheets of purifier covers.

**GENERAL LABOR, WATER GAS.**

Charge to this account the cost of general labor in and about the works not specifically engaged in the production of gas, such as that of watchman, janitors, messengers, and laborers employed in cleaning up yards, removing snow and cleaning out refuse pile.

**BOILER FUEL, WATER GAS.**

Charge to this account and credit to "Boiler Fuel Stock" monthly the quantity used, together with discrepancy.

Charge to this account and credit to the appropriate Stock Account monthly any other fuel used under boilers during month.

**GENERATOR FUEL, WATER GAS.**

Charge to this account and credit to "Generator Fuel Stock" monthly the quantity used, together with discrepancy.

Charge to this account and credit to the appropriate Stock Account monthly any other fuel used during month.

**OIL, WATER GAS.**

Charge to this account and credit to "Oil Water Gas Stock" monthly the quantity used, together with discrepancy.

### **PURIFICATION SUPPLIES, WATER GAS.**

Charge to this account and credit to "Purification Supplies Stock" the quantity of used oxide, or other materials used for purification in the month in which same is discarded.

NOTE.—If so desired the cost of purification supplies may be pro-rated over the fiscal year.

### **WATER (WATER GAS).**

Charge to this account the cost of water used for gas production.

### **PRODUCTION SUPPLIES AND EXPENSES, WATER GAS.**

Charge to this account the cost of sundry supplies and expenses in connection with the works, not includible in other accounts. This includes miscellaneous small supplies, such as lubricating oil, waste and packing, stationery, telegrams, telephone, light, heat, ice, brooms, mops, kerosene, soap, towels, etc.

### **MAINTENANCE BUILDINGS, WATER GAS.**

Charge to this account the cost of maintenance of all buildings, sheds, etc., used in the production of water gas.

This account may be sub-divided, if so desired, to show different classes of buildings.

## **MAINTENANCE APPARATUS, WATER GAS.**

Charge to this account the cost of labor and material used for maintaining the machinery and apparatus applicable to production equipment.

This account may be sub-divided, if so desired, to show different classes of maintenance, such as "Maintenance Steam Apparatus," "Maintenance Gas Making Apparatus," "Maintenance Works Tools," and such other sub-divisions as may be found necessary.

## **TAR EXPENSE, WATER GAS.**

Charge to this account the cost of all labor and expense handling tar. This includes advertising, empty barrels, pumping tar for sale, maintenance of tar plant, storage and other expenses incurred in the preparation and delivery of tar made for sale.

Close this account monthly into "Tar Sales Water Gas."

## **TAR SALES, WATER GAS.**

Credit to this account and charge to the appropriate Stock Account monthly the estimated market value of tar made for sale.

NOTE.—If the total amount received for tar exceeds the amount charged through "Tar Sales," make an adjusting entry, charging "Tar," and crediting "Tar Sales" for the difference between the average rate received and rate at which the tar was originally charged.

If the amount received is less than the original amount charged, credit "Tar" and charge "Tar Sales."

At end of month charge to this account the balance of "Tar Expense."

### **PURCHASED GAS.**

Charge to this account the purchase price of gas bought from other companies, including labor and material employed to deliver said gas ready for distribution by the respondent company. If desired, this account may be sub-divided as follows:

#### **PURCHASED GAS.**

Charge to this account the purchase price of all gas purchased.

#### **SUPERINTENDENCE.**

Charge to this account the cost of superintendence applicable to purchased gas.

#### **COLLECTING AND PUMPING LABOR.**

Charge to this account the labor cost of collecting and pumping gas from point of production to works of distributing company.

#### **PURIFYING LABOR.**

Charge to this account the cost of purification labor applicable to purchased gas.

#### **MISCELLANEOUS LABOR.**

Charge to this account all labor applicable to purchased gas, not otherwise specifically provided for.

#### **POWER FOR PUMPING.**

Charge to this account the cost of all power, whether steam, electricity or other power, used in pumping gas from point of production to works of distributing company.

## ENRICHER.

Charge to this account the cost of enriching purchased gas.

## PURIFICATION SUPPLIES.

Charge to this account the cost of all materials incurred in purifying purchased gas.

## SUPPLIES AND EXPENSES.

Charge to this account the cost of all materials, supplies and expenses incurred in connection with purchased gas not otherwise specifically provided for.

## MAINTENANCE APPARATUS, PURCHASED GAS.

Charge to this account the cost of labor and material incurred in maintaining purchased gas apparatus.

## MAINTENANCE BUILDINGS, PURCHASED GAS.

Charge to this account the cost of labor and material incurred in maintaining purchased gas buildings.

At end of fiscal year, close sub-accounts into "Purchased Gas."

**MEMORANDUM.**

**DISTRIBUTION.**

Close into account, at end of fiscal year, the following:

DISTRIBUTION SUPERVISION.

DISTRIBUTION OFFICE EXPENSE.

SERVICE EXPENSE.

CONSUMERS' PREMISES EXPENSE.

DISTRIBUTION PUMPING:

*Optional Accounts:*

High Pressure Pumping.

Low Pressure Pumping.

MAINTENANCE OF MAINS.

MAINTENANCE OF SERVICES.

MAINTENANCE OF METERS.

RESETTING AND REMOVING METERS.

At end of fiscal year, close this account into "Operating Expenses."



### **DISTRIBUTION SUPERVISION.**

Charge to this account the cost of all labor employed in supervising the operation of the Distribution Department (street department and fitting shops), including the salaries of engineers, superintendents, foremen, clerks, draftsmen, time-keepers, messengers, watchmen and janitors employed in Distribution Department.

### **DISTRIBUTION OFFICE EXPENSE.**

Charge to this account the cost of office maintenance and incidental expenses of Distribution Department, including light, heat, rent, telephone, telegrams, water, ice and other sundry supplies; stationery and stationery supplies, maps, newspapers and periodicals; badges, advertising for help; maintenance of distribution offices and shops, and furniture and office accessories.

### **SERVICE EXPENSE.**

Charge to this account the cost of attending to consumers' supply, so far as it may involve work up to the end of meter (or governor) outlet connection. This includes adjusting and regulating house governor; attention to fire duty; work in houses to end of meter (or governor) outlet connection; clearing out service pipes; changing location of meter in cellar; easing and greasing meter cock; hunting for leak in meter, governor, or service, when no digging is necessary; tools issued for above work and maintenance of same.

### **CONSUMERS' PREMISES EXPENSE.**

Charge to this account the cost of work done for consumers in maintaining the efficiency of their service beyond the end of meter outlet connections, for which no charge is made.

This includes the cost of new pillars, tips, burners, or other devices furnished free to consumers; inspecting and testing of piping done by plumbers; maintenance of appliances; tools and maintenance of same when used on above work.

NOTE.—Any work done by Company for consumers in maintaining the efficiency of their service, for which a charge is made, should not be charged to this account, but to the appropriate "Merchandise and Jobbing Revenue" account.

### **DISTRIBUTION PUMPING.**

Charge to this account all expense incurred in connection with pumping gas from the works to outlying holders, and pumping gas for intermediate pressure main system.

This will include a proportion of boiler fuel used for generating steam used for running pushers; proportion of supplies, such as oil, waste, etc.; proportion of labor in engine room and expenses in connection with charts for pressure gauges at the works and outlying stations.

NOTE.—If so desired, this account may be sub-divided between "High Pressure Pumping" and "Low Pressure Pumping."

### **MAINTENANCE OF MAINS.**

Charge to this account the cost of labor and material maintaining street mains. This includes laying temporary mains and making connections to services; protecting exposed or undermined mains; changing position of mains; searching for leaks; paving; lamping and watching; maintenance of main valves, valve boxes, drips, drip rods or covers; cartage; pumping street main drips; taking pressures in street mains; time of line walkers and inspectors; tools issued for above work and maintenance of same.

### **MAINTENANCE OF SERVICES.**

Charge to this account the cost of all labor and material maintaining services. This includes changing position of services; protecting exposed service pipes; lamping and watching; paving; searching for leaks; maintenance of pressure observation pipes; replacing house governors and maintenance of same; cartage; tools issued for above work and maintenance of same.

### **MAINTENANCE OF METERS.**

Charge to this account the cost of labor and material maintaining and testing consumers' meters. This includes adjusting meters; maintenance of meter shelves, meter connections, locks and keys for prepayment meters; painting meters; meter badges replaced; packing and unpacking meters sent to or received from repair shop; testing meters (except new meters); testing meters on consumers' premises; cartage; tools issued for above work and maintenance of same.

### **RESETTING AND REMOVING METERS.**

Charge to this account the cost of labor and material incurred in resetting and removing consumers' meters. This includes changing meters for test and adjustment; keys for service cock and service box; loading, unloading, and hauling meters between shop and consumers' houses; piling and storing meters that are ready for use; turning on and off gas (except for non-payment of bills); tools issued for above work and maintenance of same.

**PROMOTION.**

Close into this account, at end of fiscal year, the following:

PROMOTION SUPERVISION.

PROMOTION SUPPLIES AND EXPENSES.

ADVERTISING.

SOLICITING.

APPLIANCE DEMONSTRATION.

At end of fiscal year, close this account into "Operating Expenses."

### PROMOTION SUPERVISION.

Charge to this account the cost of administration of the department maintained for the promotion or development of gas consumption, including that portion of the salaries and expenses of management, clerks, messengers and janitors applicable to Promotion Department.

### PROMOTION SUPPLIES AND EXPENSES.

Charge to this account the cost of supplies and expenses of Promotion Department. This will include stationery, books and blanks, light, heat, rent, telephones, telegrams, newspapers, periodicals, maintenance of furniture and office accessories, and other supplies and expenses applicable to the Promotion Department.

### ADVERTISING.

Charge to this account the cost of advertising applicable to Promotion Department.

NOTE.—If so desired, this account may be sub-divided to show different classes of advertising.

### SOLICITING.

Charge to this account all expenses incurred in soliciting new business, including salaries, commissions and expenses of salesmen and sales clerks.

**APPLIANCE DEMONSTRATION.**

Charge to this account the cost of labor and material incurred in demonstrating and exhibiting the use of gas appliances for the purpose of obtaining new business, including the salaries and expenses of demonstrators, cooking supplies, and other incidental expenses.

**MEMORANDUM.**

**COMMERCIAL.**

Close into this account, at end of fiscal year, the following:

COMMERCIAL SALARIES.

COLLECTION EXPENSE.

METER READING.

OFFICE EXPENSE.

At end of fiscal year, close this account into "Operating Expenses."



### **COMMERCIAL SALARIES.**

Charge to this account the salaries of commercial office employees directly connected with consumers' accounts. This will include salaries of cashiers, tellers, consumers' ledger, order and general clerks, stenographers, telephone operators, messengers, janitors, etc.; and that portion of salaries of general officers and local management applicable to Commercial Office.

### **COLLECTION EXPENSE.**

Charge to this account the cost of the Collection Department. This will include salaries of collectors, delivering and collecting bills, proportion of time of meter readers collecting from prepayment meters, car fare, turning off gas for non-payment of bills, and other expenses incidental to collecting.

### **METER READING.**

Charge to this account the cost of reading meters. This will include salaries of meter readers reading meters; proportion of time of meter readers reading prepayment meters; car fare; lamps used by meter readers, and other expenses incidental to reading meters.

### **OFFICE EXPENSE.**

Charge to this account the cost of supplies and expenses of Commercial office. This will include stationery, books and blanks, light, heat, rent, telephones, telegrams, newspapers, periodicals, maintenance of furniture and office accessories, and other supplies and expenses applicable to the Commercial office.

**GENERAL.**

Close into this account, at end of fiscal year, the following:

GENERAL SALARIES.

GENERAL OFFICE SUPPLIES.

GENERAL EXPENSE.

LEGAL EXPENSES.

INSURANCE.

INJURIES AND DAMAGES.

UNCOLLECTIBLE GAS BILLS.

MAINTENANCE OF GENERAL OFFICE BUILDINGS.

MAINTENANCE AND REPLACEMENTS.

CONTINGENT EXPENSE.

At end of fiscal year, close this account into "Operating Expenses."

### **GENERAL SALARIES.**

Charge to this account such portion of the salaries of general officers as is not allocated to specific accounts, together with salaries of auditors, general bookkeepers and their assistants.

### **GENERAL OFFICE SUPPLIES.**

Charge to this account the cost of supplies and expenses of General Office. This will include stationery, books and blanks, light, heat, rent, telephones, telegrams, newspapers, periodicals, maintenance of furniture and office accessories, and other supplies and expenses applicable to General Office.

### **GENERAL EXPENSE.**

Charge to this account the cost of miscellaneous general expenses, embracing such items as publishing annual reports in newspapers, advertising notices of stockholders' meetings, dividend notices and other corporate and financial notices of a general character; traveling expenses of the general officers and others connected with the general office; association dues, expenses attending conventions and meetings; fees of transfer agents, registrars of stock and fiscal agents; directors' fees, and expenses of management not otherwise provided for.

NOTE.—Pensions and relief department expenses may be charged to this account.

### **LEGAL EXPENSES.**

Charge to this account legal services and expenses, retainer fees, etc., other than those applicable to specific accounts.

### **INSURANCE.**

Charge to this account and credit to "Advance Insurance" monthly the proportion of insurance applicable to the month.

NOTE.—Insurance on property rented to others should be charged to "Rental of Property and Apparatus."

### **INJURIES AND DAMAGES.**

Charge to this account and credit to "Liability and Damage Reserve" monthly the amount estimated as necessary to cover the cost of injuries and damages to property and persons, including employees.

### **UNCOLLECTIBLE GAS BILLS.**

Charge to this account and credit to "Uncollectible Bills Reserve" monthly the estimated amount of worthless gas bills.

### **MAINTENANCE OF GENERAL OFFICE BUILDINGS.**

Charge to this account the cost of all labor and material incurred in the maintenance of general office buildings, if owned by company.

## **MAINTENANCE AND REPLACEMENTS.**

Charge to this account monthly and credit to "Maintenance and Replacement Fund" the estimated proportion of the average annual cost of maintenance and replacements of tangible property necessary to maintain the property in good, efficient working condition.

Credit to this account and charge to "Maintenance and Replacement Fund" monthly the actual amount expended for maintenance as shown in Operating Expenses.

NOTE.—The estimated monthly proportion of the average annual cost of maintenance and replacements of tangible property may be determined by the Company from a consideration of its history and experience; such amount may be computed on the basis of a certain number of cents per thousand cubic feet of gas sold, or on the basis of a percentage of the gross revenue from gas sales. The rate to be charged for "Maintenance and Replacements" in Operating Expenses may be adjusted from time to time as experience may demonstrate to be necessary.

## **CONTINGENT EXPENSE.**

Charge to this account monthly such amount as the accounting corporation may determine to include in its Operating Expenses for the purpose of creating a reserve to insure against extraordinary losses, or expenses, occasioned by sudden or unusual casualties, conflagrations, floods, earthquakes, tornadoes, wars, insurrections, riots, as well as any decrease in revenue due to such unexpected casualties, industrial depressions or other unusual conditions; or any other extraordinary losses or expenses not provided for elsewhere in this System of Accounts.

NOTE.—The amount to be charged may be determined by the Company from a consideration of the physical conditions under which it operates, as well as the risks and hazards of every kind and nature to which the industry is subject. Such amount may be computed on the basis of a certain number of cents per thousand cubic feet of gas sold, or on a percentage of the gross revenue from gas sales.

**STREET LIGHTING EXPENSES.**

Close into this account, at end of fiscal year, the following:

STREET LAMP OPERATING.

STREET LAMP MAINTENANCE.

At end of fiscal year, close this account into "Operating Expenses."

**STREET LAMP OPERATING.**

Charge to this account the cost of labor employed in cleaning, lighting and extinguishing street lamps; inspecting and supervising the street lighting district; reporting on re-lights and discontinues, watching hours of lighting and extinguishing, and other incidental expenses of street lamp operating.

**STREET LAMP MAINTENANCE.**

Charge to this account the cost of labor and material necessary in refilling standpipes; cleaning services; cutting off services; re-caulking columns; removing posts; resetting posts; refitting columns; straightening posts; painting; cartage; repaving over openings made necessary by such work; and other incidental expenses of street lamp maintenance.

**TAXES.**

This account is intended to show the amount of taxes, whether paid, due and not paid, or accrued but not due, applicable to the elapsed period of the current fiscal year.

For convenience, sub-accounts covering various classes of taxes may be opened, to take care of City, County and State; also tax on Gross Receipts and taxes levied by the Federal Government.

To each such tax account there should be charged monthly the amount of taxes accrued during the month and such amount should be credited to the account "Accrued Taxes," (or "Advance Taxes" if such taxes are paid in advance), or the appropriate sub-division of such accounts. The amount of taxes accrued during any month should, when the levy is unknown, be estimated and when the levy is finally determined the estimate should be corrected in the provision for taxes during the remainder of the year.

Taxes assessed on property rented to others from which revenue is derived should be charged to "Rental of Property and Apparatus."

Assessments levied for improvements should be charged to "Real Estate."

At end of fiscal year, close this account into "Operating Expenses."



**MEMORANDUM.**

**INCOME DEDUCTIONS.**

At end of fiscal year, close the following accounts into "Profit and Loss":—

INTEREST ON FUNDED DEBT.

INTEREST ON FLOATING DEBT.

RENTAL OF LEASED PLANTS.

SINKING FUND REQUIREMENTS.

BOND DISCOUNT AND EXPENSE AMORTIZED.

BOND PREMIUM AMORTIZED (CR.).

### **INTEREST ON FUNDED DEBT.**

Charge to this account and credit to "Interest Accrued on Funded Debt" monthly the proper proportion of interest accrued on bonds or other funded debt issued and outstanding.

At end of fiscal year, close this account into "Profit and Loss."

### **INTEREST ON FLOATING DEBT.**

Charge to this account and credit to "Interest Accrued on Floating Debt" monthly the proper proportion of interest accrued on floating obligations issued and outstanding.

All interest paid or received in connection with funds for construction, should be charged or credited to the proper construction account.

At end of fiscal year, close this account into "Profit and Loss."

### **RENTAL OF LEASED PLANTS.**

Charge to this account and credit to "Rental Accrued of Leased Plants" monthly all amounts accruing for rental of gas plant and equipment which is held under some form of lease or operating agreement.

At end of fiscal year, close this account into "Profit and Loss."

### **SINKING FUND REQUIREMENTS.**

Charge to this account and credit to "Sinking Fund Reserve" monthly all accruals required to be made to sinking funds in accordance with provisions of mortgages or other contracts requiring the establishment of sinking funds.

At end of fiscal year, close this account into "Profit and Loss."

### **BOND DISCOUNT AND EXPENSE AMORTIZED.**

Charge to this account monthly the proper proportion of the unamortized discount and expense on bonds.

The proportion chargeable to this account should be determined according to a rule, the uniform application of which, during the interval between the issue and the maturity of the bonds, will completely amortize the discount at which the bonds were issued.

Close this account into "Profit and Loss."

### **BOND PREMIUM AMORTIZED.**

Credit to this account monthly the proper proportion of the unamortized premiums on bonds.

The proportion to be credited to this account should be determined by a rule, the uniform application of which during the interval between the issue and the maturity of the bonds, will completely amortize the premiums at which the bonds were disposed.

Close this account into "Profit and Loss."

**DIVIDENDS DECLARED.**

Charge to this account and credit to "Dividends Payable"  
dividends when declared.

Close this account into "Profit and Loss."

# REPORT FORM



.....Company

.....

Report for month of

.....

When these forms are printed for use,  
the columns should be so spaced and  
the other matter so arranged as to  
accommodate the information to be  
inserted.        ::        ::        ::



.....COMPANY.

OFFICERS.	DIRECTORS.
President.....	.....
Vice-President.....	.....
Treasurer.....	.....
Secretary.....	.....
Assistant Treasurer.....	.....
Assistant Secretary.....	.....
Manager.....	.....

CAPITAL STOCK.

PREFERRED.	COMMON.
AUTHORIZED: .....shares @ \$.....per share \$.....	AUTHORIZED: .....shares @ \$.....per share \$.....
UNISSUED: .....shares @ \$.....per share \$.....	UNISSUED: .....shares @ \$.....per share \$.....
ISSUED: .....shares @ \$.....per share \$.....	ISSUED: .....shares @ \$.....per share \$.....

FUNDED DEBT.

AUTHORIZED.....\$  
RESERVED FOR UNDERLYING.....\$  
UNISSUED.....\$  
ISSUED.....\$

Name of Bond.....  
Denomination.....  
Dated.....  
Maturity.....  
Interest Rate.....  
Interest Payable.....  
Where Payable.....  
Trustee.....  
Callable.....  
Provision for Bonding Capital Charges.....

Sinking Fund Provisions.....  
  
Tax Provisions.....

UNDERLYING BONDS.

AUTHORIZED.....\$  
UNISSUED.....\$  
ISSUED.....\$

Name of Bond.....  
Denomination.....  
Dated.....  
Maturity.....  
Interest Rate.....  
Interest Payable.....  
Where Payable.....  
Trustee.....  
Callable.....  
Provision for Bonding Capital Charges.....

Sinking Fund Provisions.....  
  
Tax Provisions.....

CONDENSED GENERAL

As of.....

	Balance First of Year.	Balance as of .....	Increase.
ASSETS.			
FIXED ASSETS (page 106).....			
CURRENT ASSETS:			
Cash.....			
Notes Receivable (page 108).....			
Accounts Receivable, Gas.....			
Accounts Receivable, Merchandise.....			
Interest and Dividends Receivable (page 108).....			
Accounts Receivable, Miscellaneous (page 109).....			
Materials and Supplies (page 109).....			
INVESTMENTS (page 108).....			
TREASURY SECURITIES:			
Treasury Stock (page 98).....			
Treasury Bonds (page 99).....			
PREPAYMENTS (page 110).....			
SUSPENSE ACCOUNTS (page 110).....			
TOTAL ASSETS.....			

BALANCE SHEET.

.....

	Balance First of Year.	Balance as of .....	Increase.
<div>LIABILITIES.</div> <div>CAPITAL LIABILITIES:<div>Capital Stock (page 98)..... Funded Debt (page 99).....</div></div> <div>CURRENT LIABILITIES:<div>Notes Payable (page 111)..... Accounts Payable (page 111)..... Consumers' Deposits..... Dividends Payable.....</div></div> <div>ACCRUED LIABILITIES (page 111):</div> <div>RESERVE ACCOUNTS:<div>Liability and Damage Reserve (page 112)..... Uncollectible Bills Reserve (page 112)..... Maintenance and Replacements Fund (page 112)..... Contingent Reserve..... Sinking Fund Reserve (page 113)..... Other Reserves (page 113).....</div></div> <div>PROFIT AND LOSS (page 113).....</div>			
TOTAL LIABILITIES.....			

COMBINED STATEMENT OF GROSS REVENUE AND NET INCOME.

For the Month of ..... For the....Months Ended.....

Preced- ing Year	Current Year	Increase	Per Cent of Increase		Preced- ing Year	Current Year	Increase	Per Cent of Increase
\$	\$	\$		Operating Revenue (page 102).....	\$	\$	\$	
				Operating Expenses (page 104).....				
				INCOME FROM OPERATIONS. Non-Operating Income (page 105).....				
				GROSS INCOME. Income Deductions (page 105).....				
				NET INCOME (carried to page 113).....				

DETAILED OPERATING REVENUE.

Revenue per M 19	Revenue per M 19	Preced- ing Year	Current Year	CLASS OF REVENUE	Preced- ing Year	Current Year	Revenue per M 19	Revenue Per M 19
c.	c.	\$	\$	Gas Sales.....	\$	\$	c.	c.
				Street Lighting Sales.....				
				Municipal Buildings.....				
				Used by Company.....				
				TOTAL SALES.....				
				Forfeited Discounts.....				
				OPERATING REVENUE (page 102).....				

GAS SALES—CUBIC FEET.

Preced- ing Year	Current Year	Increase	Per Cent of Increase	CLASS OF SALES	Preced- ing Year	Current Year	Increase	Per Cent of Increase
				Regular Meters.....				
				Prepayment Meters.....				
				Street Lampr.....				
				Municipal Buildings.....				
				Used by Company.....				
				TOTAL.....				

DETAILED OPERATING EXPENSES.

For the Month of ..... For the ..... Months Ended .....

Cost per M Made 19	Cost per M Made 19	Preced- ing Year	Current Year	ACCOUNTS	Preced- ing Year	Current Year	Cost per M Made 19	Cost per M Made 19
				COAL GAS PRODUCTION. Production Supervision..... Production Labor..... Purification Labor..... General Labor..... Boiler Fuel..... Coal Gas Enricher..... Fuel Under Retorts..... Gas Coal..... Purification Supplies..... Water..... Production Supplies and Expenses..... Maintenance Buildings..... Maintenance Apparatus.....				
				TOTAL..... Less Residuals.....				
				TOTAL COAL GAS.....				
				WATER GAS PRODUCTION. Production Supervision..... Production Labor..... Purification Labor..... General Labor..... Boiler Fuel..... Purification Supplies..... Generator Fuel..... Oil..... Water..... Production Supplies and Expenses..... Maintenance Buildings..... Maintenance Apparatus.....				
				TOTAL..... Less Residuals.....				
				TOTAL WATER GAS.....				
				TOTAL COAL GAS AND WATER GAS..... GAS PURCHASED.....				
				TOTAL COAL GAS, WATER GAS AND GAS PUR- CHASED.....				
Cost per M Sold	Cost per M Sold			GAS UNACCOUNTED FOR			Cost per M Sold	Cost per M Sold
				.....c. f. @ .....per M. c. f. = \$.....				
				TOTAL PRODUCTION COST AND PURCHASED GAS, PLUS UNACCOUNTED FOR.....				

NOTE.—Increase in unit costs should be explained on page 116 of this report.

DETAILED OPERATING EXPENSES (Continued).

For the Month of..... For the.....Months Ended.....

Cost per M Sold 19	Cost per M Sold 19	Preced- ing Year	Current Year		Preced- ing Year	Current Year	Cost per M Sold 19	Cost per M Sold 19
				DISTRIBUTION.				
				Distribution Supervision.....				
				Distribution Office Expense.....				
				Service Expense.....				
				Consumers' Premises Expense.....				
				Distribution Pumping.....				
				Maintenance of Mains.....				
				Maintenance of Services.....				
				Maintenance of Meters.....				
				Resetting and Removing Meters.....				
				TOTAL DISTRIBUTION.....				
				PROMOTION.				
				Promotion Supervision.....				
				Promotion Supplies and Expense.....				
				Advertising.....				
				Soliciting.....				
				Appliance Demonstrations.....				
				TOTAL PROMOTION.....				
				COMMERCIAL.				
				Commercial Salaries.....				
				Collection Expense.....				
				Meter Reading.....				
				Office Expense.....				
				TOTAL COMMERCIAL.....				
				GENERAL.				
				General Salaries.....				
				General Supplies.....				
				General Expense.....				
				Legal Expenses.....				
				Insurance.....				
				Injuries and Damages.....				
				Uncollectible Gas Bills.....				
				Maintenance of General Office Buildings.....				
				Maintenance and Replacements.....				
				Contingent Expense.....				
				TOTAL GENERAL.....				
				STREET LIGHTING EXPENSES.				
				Street Lamp Operating.....				
				Street Lamp Maintenance.....				
				TOTAL STREET LIGHTING EXPENSES.....				
				TAXES.				
				TOTAL OPERATING EXPENSES.....				
				(Carried to page 102).				

NOTE.—Increase in unit costs should be explained on page 116 of this report.

DETAILED OPERATING EXPENSES (Concluded.)

For the Month of ..... For the ..... Months Ended.....

Cost per M Sold 19	Cost per M Sold 19	Preced- ing Year	Current Year		Preced- ing Year	Current Year	Cost per M Sold 19	Cost per M Sold 19
				<b>NON-OPERATING REVENUE</b>				
				MERCHANDISE AND JOBBING REVENUE.....				
				RENTAL OF PROPERTY AND APPARATUS.....				
				MISCELLANEOUS NON-OPERATING REVENUE.....				
				TOTAL NON-OPERATING REVENUE (Carried to page 102).....				
				<b>INCOME DEDUCTIONS</b>				
				Interest on Funded Debt.....				
				.....% on \$..... for.....mos.....days...				
				Interest on Floating Debt.....				
				.....% on \$..... for.....mos.....days...				
				Rentals of Leased Plants.....				
				Sinking Funds:				
				(Specify)				
				TOTAL INCOME DEDUCTIONS.....				
				(Carried to page 102).				



FIXED ASSETS.

ACCOUNTS.	Balance First of Year.	Balance as of .....	Increase.
ADDITIONS AND IMPROVEMENTS:			
Optional Accounts:			
General Structures.....			
Works and Station Structures.....			
Holders.....			
Furnaces, Boilers and Accessories.....			
Steam Engines.....			
Gas Engines.....			
Benches and Retorts.....			
Water Gas Sets and Accessories.....			
Purification Apparatus.....			
Gas Tools and Implements.....			
Gas Laboratory Equipment.....			
General Office Equipment.....			
General Shop Equipment.....			
General Store Equipment.....			
REAL ESTATE.....			
TRUNK LINES AND MAINS:			
Optional Accounts:			
Transmission Mains.....			
Booster Mains.....			
SERVICES.....			
METERS.....			
STREET LIGHTING SYSTEM:			
Optional Accounts:			
Street Lighting System—Municipal.....			
Street Lighting System—Private.....			
SHOP AND MOTOR EQUIPMENT:			
Optional Accounts:			
Stable Equipment.....			
Motor Equipment.....			
ENGINEERING AND SUPERINTENDENCE.....			
TOTAL.....			
PLANT AND PROPERTY.....			
TOTAL (Carried to page 100).....			

EXPENDITURES UPON PROJECTS DURING YEAR.

This sheet is intended to show the cost of any particular undertaking, embracing either capital or operating expenditures, which would exceed a specified maximum amount, the exact cost of which it is desired to ascertain.

Number of Project.	Description of Project.	Amount Expended Prior to First of Year.	Amount Expended ..... Mos. this Year.	Total Amount Expended.	Estimated Cost of Project.	Work Com- menced.	Work Com- pleted.	Final Account.

INVESTMENTS.

DETAIL.	Balance First of Year.	Balance as of .....	Increase.
TOTAL (Carried to page 100).....			

NOTES RECEIVABLE.

FROM WHOM RECEIVED.	Date.	Due.	Rate.	Collat- eral.	Balance as of .....	Balance First of Year.	Increase.
TOTAL (Carried to page 100).....	x	x	x	x		(Total only.)	

INTEREST AND DIVIDENDS RECEIVABLE.

DETAIL.	Balance First of Year.	Balance as of .....	Increase.
TOTAL (Carried to page 100).....			

### ACCOUNTS RECEIVABLE, MISCELLANEOUS.

(Specify.)	Balance First of Year.	Balance as of .....	Increase.
TOTAL (Carried to Page 100).....			

## MATERIALS AND SUPPLIES.

ACCOUNT	Balance First of Year.	Balance as of .....	Increase.
Storeroom Stock.....			
Boiler Fuel Stock.....			
Generator Fuel Stock.....			
Oil Water Gas Stock.....			
Gas Coal Stock.....			
Fuel Under Retorts Stock.....			
Coal Gas Enricher Stock.....			
Purification Supplies Stock.....			
Coke.....			
Tar.....			
Ammonia.....			
TOTAL (Carried to Page 100).....			

## SUSPENSE ACCOUNTS.

ACCOUNTS.	Balance First of Year.	Balance as of .....	Increase.
Bond Discount and Expense Unamortized.....			
Other Suspense.....			
TOTAL (Carried to Page 100).....			

**NOTES PAYABLE.**

TO WHOM PAYABLE.	Date.	Due.	Rate.	Collateral.	Balance as of .....	Balance First of Year.	Increase.
TOTAL (Carried to Page 101)..	x	x	x	x		(Total only)	

## ACCOUNTS PAYABLE.

	Balance First of Year.	Balance as of .....	Increase.
BALANCE.....1st, 19 .....			
ADD:			
Credits during month.....			
TOTAL.....			
LESS:			
Payments as per Cash Book.....			
Adjustments as per Journal Entries.....			
TOTAL.....			
BALANCE (Carried to page 101).....	(Total only)		

### ACCRUED LIABILITIES.

ACCOUNTS.	Balance as First of Year.	Balance as of .....	Increase.
Insurance Accrued.....			
Taxes Accrued.....			
Interest Accrued on Floating Debt.....			
Interest Accrued on Funded Debt.....			
Rental Accrued of Leased Plants.....			
TOTAL (Carried to page 101).....			

LIABILITY AND DAMAGE RESERVE.

DETAIL.	Amount.	
BALANCE First of Year (page 101).....		
CREDITS this month:		
CREDITS previously reported.....		
TOTAL CREDITS.....		
CHARGES this month as follows:		
CHARGES previously reported.....		
TOTAL CHARGES.....		
BALANCE (Carried to page 101).....		

UNCOLLECTIBLE BILLS RESERVE.

DETAIL.	Amount.	
BALANCE First of Year (page 101).....		
CREDITS this month:		
CREDITS previously reported.....		
TOTAL CREDITS.....		
CHARGES this month:		
CHARGES previously reported.....		
TOTAL CHARGES.....		
BALANCE (Carried to page 101).....		

MAINTENANCE AND REPLACEMENT FUND.

DETAIL.	Amount.	
BALANCE First of Year (page 101).....		
CREDITS this month:		
CREDITS previously reported.....		
TOTAL CREDITS.....		
CHARGES this month as follows:		
CHARGES previously reported.....		
TOTAL CHARGES.....		
BALANCE (Carried to page 101).....		

SINKING FUND RESERVE.

DETAIL	AMOUNT	
BALANCE First of Year (page 101).....		
CREDITS this month:		
CREDITS previously reported.....		
TOTAL CREDITS.....		
CHARGES this month:		
CHARGES previously reported.....		
TOTAL CHARGES.....		
BALANCE (Carried to page 101).....		

OTHER RESERVES.

DETAIL	AMOUNT	
BALANCE First of Year (page 101).....		
CREDITS this month:		
CREDITS previously reported.....		
TOTAL CREDITS.....		
CHARGES this month:		
CHARGES previously reported.....		
TOTAL CHARGES.....		
BALANCE (Carried to page 101).....		

PROFIT AND LOSS.

DEBITS			CREDITS		
Dividends on Preferred Stock.....			By Credit Balance First of Year.....		
Per Cent. on \$..... payable.....			Net Income..months this year (page 102)		
Per Cent. on \$..... payable.....			Sundry Credits: (Specify):		
Dividends on Common Stock.....					
Per Cent. on \$..... payable.....					
Per Cent. on \$..... payable.....					
Sundry Debits: (Specify):					
To balance.....					
Debit Balance (Carried to page 100)...			Credit Balance (Carried to page 101)....		



GAS MADE AND ACCOUNTED FOR—CUBIC FEET.

For the Month of..... For the....Months Ended.....

Preceding Year.	Current Year.	Increase.	GAS ACCOUNT.	Preceding Year.	Current Year.	Increase.
			Gas on Hand at First of Period.....			
			Water Gas Made .....			
			Coal Gas Made .....			
			Gas Purchased.....			
			TOTAL GAS ACCOUNTED FOR .....			
			Less Gas on Hand End of Period .....			
			Gas Sent Out and to Account For .....			
			Gas Sold.....			
			Gas Used by Company.....			
			TOTAL GAS ACCOUNTED FOR .....			
			Gas Unaccounted for .....			
		x	Per Cent. of Gas Unaccounted for .....			x

METERS.

	Regular.	Prepayment.	Total.
In Use at Beginning of Month.....			
Set During Month.....			
Removed During Month.....			
Gain or Loss.....			
In Use End of Month (a) (Includes..... Dead Meters).			
Out of Use End of Month (b).....			
Total Owned (a & b).....			
Live Meters, at Date.....			
Live Meters, First of Year.....			
Gain or Loss.....months.....			

SERVICES.

Number in Ground Beginning of Month.....		
Laid During Month.....		
Taken Up or Abandoned During Month.....		
Gain or Loss.....		
Number in Ground End of Month.....		
Number in Ground First of Year.....		
Gain or Loss.....Months.....		

STREET MAINS (FEET).

SIZE OF PIPE.	In Service First of Year.	Laid During Year.	Abandoned or Taken up During Year.	In Service to Date.
2 inches.....				
2½ inches.....				
3 inches.....				
4 inches.....				
6 inches.....				
8 inches.....				
10 inches.....				
12 inches.....				
TOTAL.....				*
* == ..... Miles.				

## MISCELLANEOUS STATISTICS.

For the Month of.....

For the....Months Ended.....

Preceding Year.	Current Year.		Preceding Year.	Current Year.
		Generator Fuel Used per thousand cubic feet..... Boiler Fuel Used per thousand cubic feet..... Oil Used per thousand cubic feet..... Oil Tar Used per thousand under Boilers, gallons..... Oil Tar Used per thousand in Generators, gallons..... Average Price Gas Coal Used per ton..... Average Price Oil Used per gallon..... Average Price Generator Fuel Used per ton..... Average Price Boiler Fuel Used per ton..... Generator Fuel, Kind Used..... Oil, Kind Used..... Yield per pound, Coal Carbonized..... Candle Power, per gallon of Oil Used..... Standard Candle Power..... Average Candle Power..... Heating Values: Highest During Month (B. T. U.)..... Lowest During Month (B. T. U.)..... Average During Month (B. T. U.)..... Number of Readings..... Present Contract Price of:..... Date of Expiration: Generator Fuel per ton..... Boiler Fuel per ton..... Gas Coal per ton..... Oil per gallon.....  Ranges Sold..... Water Heaters Sold..... Hot Plates Sold..... Heaters and Radiators Sold..... Miscellaneous Domestic Appliances Sold..... Furnace Connections Sold..... Hotel Appliances Sold..... Industrial Appliances Sold..... Gas Engines Sold..... Arc Lamps Sold..... Miscellaneous Lamps Sold..... Miscellaneous Lamp Accessories Sold..... Housepiping Orders..... Housepiping Total Outlets..... Fixtures and Brackets..... Fixtures and Brackets—Total Outlets..... Number of Arc Lamps Maintained by Company..... Number of Salesmen Employed..... Number of Instructors Employed.....  Population..... Population per Meter..... Population per Mile of Main..... Gas Sales per Capita..... Gas Sales per Meter..... Gas Sales per Mile of Main..... *Feet of Main per Meter..... *Street Lamps in Service..... *Meters per Mile of Main.....		
		<div> <div> Under column "Pre- ceding Year" use statistics for last fiscal year. Those marked (*) to be inserted in col- umn "Current Year" for cur- rent period. </div> </div>		

INCREASE IN UNIT COSTS EXPLAINED.

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